

Lewisville Town Council
Briefing and Action Meeting Agenda
April 6, 2023 – 6:30 PM
Lewisville Town Hall 2nd Floor Conference Room
6510 Shallowford Road

- 1. Call to Order:**
 - A. Roll Call
 - B. Adoption of Agenda

- 2. Items Requiring Council Direction**
 - A. Discussion of invocation alternatives
 - B. Forsyth County Board of Elections deposit waiver

- 3. Items Requiring Action at Briefing**

- 4. Old Business**

- 5. Administrative Reports**
 - A. Manager
 - i. BAC workgroup update
 - ii. PARTF grant update
 - iii. Solar panel project update
 - iv. Recruitment update
 - B. Clerk
 - i. CityVision – April 25-27 – Concord
 - ii. Budget work sessions – April 20, 6 PM; May 1, 6 PM; May 4, 6:30 PM (if needed)
 - iii. Boards & Committees Ice Cream Social – May 19, 4:30-6:30 PM, MAWCC
 - iv. Holiday Open House – November 30 or December 8
 - C. Assistant Town Manager/Planning Director
 - i. Update on UDO consultant procurement
 - ii. Lewisville-Vienna Road and Yadkinville Road Roundabout
 - iii. Great Wagon Road – moving items and related activities
 - iv. Gateway project – schedule update
 - D. Community Center Facilities Manager
 - i. Quarterly report ([Attachment #1](#))

- 6. Tentative Agenda Items for Regular Meeting on April 13, 2023**
 - A. Consent Agenda
 - i. Resolution 2023-018 – Financial statements for the eight months ended February 28, 2023 – ([Attachment #2](#))
 - ii. Approval of Regular Meeting Minutes – February 9, 2023 ([Attachment #3](#))
 - iii. Approval of Agenda Briefing Minutes – March 2, 2023 ([Attachment #4](#))
 - iv. Approval of Regular Meeting Minutes – March 9, 2023 ([Attachment #5](#))
 - B. Introductions, Recognitions, Presentations and/or Proclamations
 - i. Recognitions
 - a. Meghan Flow, Planning Board ([Attachment #6](#))
 - b. Jessica Higgins, Planning Board ([Attachment #7](#))
 - c. Ryan Walker, Parks & Recreation Board ([Attachment #8](#))

- ii. Presentations
 - a. Great Wagon Road – Connie James, NCDOT
 - b. Sheriff's Office
 - c. 2023-2024 budget message – Manager Ayers
- iii. Proclamation
 - a. Proclamation 2023-001 - Volunteer Appreciation Week – April 16-22, 2023 ([Attachment #9](#))
 - b. Proclamation 2023-002 – Historic Preservation Month – May 2023 ([Attachment #10](#))
- C. Appointment(s)
 - i. Appointment Order 2023-004 – Alex Branower – Lewisville Beautification ([Attachment #11](#))
 - ii. Appointment Order 2023-005 – Alex Branower – Environmental Conservation & Sustainability ([Attachment #12](#))
- D. Old Business
- E. New Business
 - i. Ordinance 2023-014 – Amending the Lewisville-Vienna Road and Robinhood Road Roundabout Capital Project Ordinance - \$1,531,485 ([Attachment #13](#))
 - ii. Ordinance 2023-015 – Amending Budget Ordinance 2022-001 – Transfer \$306,297 from General Fund to Lewisville-Vienna Road and Robinhood Road Roundabout Capital Projects Fund ([Attachment #14](#))
 - iii. Resolution 2023-019 – Authorizing auditing services for fiscal year 2022-2023 with Gibson & Company ([Attachment #15](#))
 - iv. Resolution 2023-020 - Paving contract
 - v. Ordinance 2023-016 – Voluntary Agricultural District (VAD)

7. For the Good of the Order

- A. City-County Planning Board representation

8. Closed Session – NCGS 143-318.11(a)(6) – Personnel related

9. Adjournment

Programs	Schedule	Time	Room(s)	Charge	Shallow Ford Grant
2022					
American Mahjong	Every Monday	1:00pm-5:00pm	Vienna	Free	No
Line Dancing	Every Tuesday	5:30pm-7:30pm	Lewisville/Vienna	\$7/class	No
Shag Class	Every Wednesday (ended after September)	7:00pm-8:00pm	Vienna	\$30/month of class	No
Yoga Class	Every Thursday (ended after September)	10:00am-11:30am	Vienna	\$30/month of class	No
Writing Stories for Your Life	2nd Monday of the Month (April-December)	10:00am-12:00pm	Shallow Ford	Private Group through Shepherds Center	No
4-H STEAM CAMP	July 12-14, 2022	10:00am-12:00pm	Lewisville	Free for 4-H members	Yes
Reynolda Discovery Lessons	June 26, July 16 & 23	10:00am-11:30am	Magnolia & Shallow Ford	Free	Yes
Open Door Art Classes	July 11, 18, & 25/September 26 & October 3 & 10	9:30am-12:00pm	Magnolia	\$25 for the 3 session class (Shepherds Center)	No
Family Art Drop-In w/Seann Vincente	4th Saturday of the Month	12:00pm-3:00pm	Magnolia	Free	Yes (WSFC Arts Council)
Summer Story Time Series	July 28, August 10 & 25, & September 8	10:00am-11:00am	Magnolia	Free	Yes (WSFC Arts Council)
Arthritis Workshop	July 28 & August 25	5:00pm-6:00pm	Vienna & Lewisville	Free	No, Shepherds Center
Meditative Movement	First Tuesday of the Month started September 6th.	10:00am-11:00am	Vienna	Free	No
FTCC Personal Enrichment Workshop (Build a Terrarium, Digital Photography, Copper Jewelry)	September 10, 2022	1:30pm-4:30pm	Magnolia, Vienna, Lewisville	Free	Yes
Free Make and Take Mosaic Jewelry Workshop	November 29, 2022	6:30pm-8:30pm	Shallow Ford	Free	No
Free make and Take Lego Ornament Workshop	December 3, 2022	10:00am-12:00pm	Magnolia	Free	No
Free Make and Take Needle Felting Workshop	December 6, 2022	6:30pm-8:30pm	Shallow Ford	Free	No
Hunter Safety Course	December 5 & 6, 2022	6:00pm-9:00pm	Magnolia	Free	No
Mommy & Me Class	Thursday's, November and December	10:00am-11:00am	Lewisville	\$35-\$45 for a month of classes	No
2023					
American Mahjong	Every Monday	1:00pm-5:00pm	Vienna	Free	No
American Red Cross Blood Drive	May 17	1:00pm-5:30pm	Shallow Ford/Lewisville	Free	No
Beginner Colored Pencil Class	March 23, April 11, 18, 25, & May 2	10:00am-12:00pm & 6:30pm-8:30pm	Magnolia	\$40 for a 4 class session	No
Beginner Shag Dance Class	Monday's in February & April	5:00pm-6:30pm	Magnolia	\$50 for a 4 class session	No
Fairy Hair Class	Every other Saturday in April & May	2:00pm-3:00pm	Magnolia or Great Wagon	\$10/class	No
Illicit and Prescription Drug Education	March 30	6:00pm-7:30pm	Lewisville	Free	No
Hunter Education Course	April 3 & 4	6:00pm-9:00pm	Magnolia	Free	No
Intermediate Shag Dance Class	Monday's in April	6:30pm-7:30pm	Magnolia	\$50 for a 4 class session	No
Line Dancing	Every Tuesday	5:30pm-7:30pm	Lewisville/Vienna	\$7/class	No
Meditative Movement	Tuesday's in February through May	10:00am-11:00am	Vienna	Free	No
Mobility and Flexibility Class for Seniors	Monday's and Wednesday's in January	10:00am-11:00am	Lewisville	\$15/class or \$90 for the 6 class session	No
Mommy & Me Class	Tuesday's and Thursday's	10:00am-11:00am	Lewisville	\$45 for the month	No
Nature's Gift-Cardmaking Class	May 4 & 7	10:30am-12:30pm & 2:00pm-4:00pm	Magnolia	\$25/class	No
Open Door Art Classes	Monday's in February-April	9:00am-12:00pm	Magnolia	\$25 for the class	No

Readers' Theater Acting Classes for	Thursday's from March 23-April 27	7:00pm-9:00pm	Various Rooms	\$20 for the 6 class session	Yes (40+ Stage Company)
Reynolda House Discovery Lessons	March 25, April 15, & May 13	10:00am-11:30am	Magnolia	Free	Yes (Reynolda House)
Salem Swing Band Concert	August 4	7:30pm-9:30pm	Shallow Ford/Lewisville/Vienna	Free	Yes (Salem Swing Band)
Successfully Treating Chronic Disease	April 15	1:00pm-3:00pm	Lewisville	Free	No
Swing Dance Lessons	July 1	10:00am-12:00pm	Shallow Ford/Lewisville/Vienna	Free	Yes (Salem Swing Band)
Well Beyond Cancer Seminar Lunch &	March 15	12:00pm-1:30pm	Lewisville	Free	Yes (Cancer Services)
Well Beyond Cancer Art & Wellness Class	June 22	2:00pm-4:00pm	Lewisville	Free	Yes (Cancer Services)
Women's Self Defense Class	Wednesday's from April 12-May 3	6:00pm-8:00pm	Vienna		
Writing Stories for Your Life	2nd Monday of the Month	10:00am-12:00pm	Shallow Ford	Private Group through Shepherds Center	No
Yadkin Arts Council a la Carte Experience	August 7-11	9:00am-4:00pm	Magnolia/Vienna	Varies	Yes (Yadkin Arts Council)
Yoga Class-Vinyasa Flow	Every Tuesday	6:00pm-7:00pm	Shallow Ford	\$10/session	No
Your Best Shot Workshop	Saturday's January 21-February 25	2:00pm-4:00pm	Magnolia	\$20 for the 6 class session	Yes (40+ Stage Company)

Non-Profit	Type of Event	Date	Time Reserved	Room(s) Reserved	Fee	Fiscal Quarter
Boy Scouts Troop 752	Weekly Meeting	Every Monday	7:00pm-8:30pm	Vienna	\$ -	
	District Banquet	March 2, 2023	5:00pm-9:00pm	Lewisville/Shallow Ford/Kitchen	\$ 200.00	3rd Quarter
Cub Scout Troop 752	Banquet	February 18, 2023	6:00pm-10:00pm	Shallow Ford/Lewisville	\$ 400.00	3rd Quarter
Lewisville Historical Society	Bi-Monthly Meeting	2nd Monday of Every other month	5:00pm-9:00pm	Shallow Ford/Kitchen	\$ -	
Shallow Ford Foundation	New Board Orientation	July 11, 2022	5:30pm-8:00pm	Lewisville	\$ -	
	Teacher/Volunteer Workshop	August 9, 2022	8:30am-12:00pm	Shallow Ford	\$ -	
	Reception	Friday, December 2, 2022	3:30pm-7:30pm	All Rooms	\$ 737.50	2nd Quarter
	Board Meeting	Monday, June 5, 2023	5:00pm-9:00pm	Shallow Ford/Kitchen	\$ -	
Lewisville Civic Club	Membership Meeting	3rd Thursday of Every Month	5:30pm-8:30pm	Shallow Ford/Kitchen	\$ -	
	Party	January 14, 2023	3:00pm-10:00pm	Shallow Ford/Kitchen	\$ 177.50	3rd Quarter
Easton Elementary School Meeting	Leadership Meeting	July 22, 2022	9:00am-1:00pm	Great Wagon	\$ 50.00	1st Quarter
Lewisville Elementary	Leadership Meeting	August 8, 2022	8:00am-1:00pm	Great Wagon	\$ -	
South Fork Elementary	Leadership Meeting	August 16, 2022	11:00am-3:00pm	Shallow Ford & Kitchen	\$ -	
	Staff Gathering	December 10th, 2022	6:00pm-10:00pm	Lewisville, Shallow Ford, & Kitchen	\$ 437.50	2nd Quarter
American Legion Post 522	Monthly Meeting	1st Thursday of Month	6:30pm-8:30pm	Lewisville	\$ -	
	District Meeting	May 20, 2023	9:00am-1:00pm	Lewisville	\$ 80.00	4th Quarter
American Legion Auxiliary	Monthly Meeting	1st Thursday of Month	7:00pm-9:00pm	Shallow Ford/Kitchen	\$ -	
Girl Scout Troop Service Unit 144	Meeting	September 7 & November 2, 2022 & March 1, 2023	6:00pm-7:30pm	Shallow Ford	\$ -	
	Meeting	First Wednesday in October 2022, February 2023, & April-June 2023	6:00pm-7:30pm	Great Wagon	\$ -	
Girl Scout Troop 40052	Bi-Weekly Meeting	Starts September 8, 2022 and runs through June 2023	6:30pm-8:00pm	Vienna Room	\$ -	
Girl Scout Troop 40047	Bi-Weekly Meeting	Starts September 15, 2022 and runs through June 2023	6:00pm-8:30pm	Magnolia Room	\$ -	
Girl Scout Troop 13148	Dinner	September 17, 2022	4:00pm-9:00pm	Shallow Ford/Kitchen	\$ 117.50	1st Quarter
				<i>stayed an hour past reservation</i>	\$ 20.00	1st Quarter
Girl Scout Troop 12615	Workshop	December 11, 2022	2:00pm-6:00pm	Shallow Ford & Kitchen	\$ 117.50	
	Meeting	March 23, 2023	6:15pm-8:00pm	Shallow Ford	\$ -	
Girl Scout Troop 13383	Ornament Workshop	December 3, 2022	10:00am-2:00pm	Lewisville	\$ 80.00	2nd Quarter
Girl scouts Carolinas Peaks to Piedmont	Awards Ceremony	May 21, 2023	1:00pm-6:00pm	Vienna/Lewisville/Shallow Ford/Kitchen	\$ 787.50	4th Quarter
Lewisville Garden club	Meeting	Last Wednesday of Sept-Nov 2022, Jan-Apr 2023	9:30am-1:00pm	Magnolia Room	\$ -	
Forsyth Home Educators	Board Game Group	Monday's November 2022-April 2023	2:00pm-4:00pm	Lewisville	\$ -	
	Card Game Group	Last 2 Tuesday's in February-April	2:00pm-4:00pm	Magnolia	\$ -	
	Meeting	September 13, 2022	5:00pm-6:00 pm	Shallow Ford	\$ -	
	Meeting	September 20, 2022	2:00pm-3:00pm	Shallow Ford	\$ -	
	Meeting	October 17, 2022	4:00pm-5:00pm	Shallow Ford	\$ -	
	Career Workshop	May 2, 2023	2:00pm-4:30pm	Magnolia	\$ -	
Lewisville Garden club	Meeting	September 28 & October 26, 2022	9:30am-1:00pm	Magnolia	\$ -	
Homeowner Associations					\$ -	
Shallowford Lakes	Annual Meeting	October 23, 2022	1:00pm-5:00pm	Lewisville	\$ -	
Crafton Creek	Annual Meeting	November 16, 2022	5:00pm-9:00pm	Lewisville	\$ -	

Belle Gove HOA	Annual Meeting	December 5, 2022	5:00pm-9:00pm	Shallow Ford	\$ -	
Brook Forest HOA	Annual Meeting	December 5, 2022	6:00pm-8:00pm	Lewisville	\$ -	
Ridgecrest at Wellesley Place HOA	Annual Meeting	January 11, 2023	7:00pm-8:00pm	Vienna		
Windham Farm HOA	Annual Meeting	January 18, 2023	6:00pm-8:00pm	Vienna	\$ -	
Fountain Brook HOA	Annual Meeting	March 9, 2023	6:00pm-9:00pm	Lewisville		
Wellsprings HOA	Annual Meeting	March 9, 2023	6:00pm-9:00pm	Shallow Ford		
Lewisville Library	Yoga Class	October 20, 2022 & November 3, 2022	12:00pm-1:00pm	Lewisville	\$ -	
	Aging Well Program	October 24 & 31, 2022	12:00pm-4:00pm	Lewisville		
	Advance Care Directive	March 29, 2023	12:00pm-4:00pm	Vienna		
Public Safety	CERT Train the Trainer Course	October 22 & 23, 2022	8:00am-6:00pm	Vienna	\$ -	
	CERT Training	May 5-7, 2023	8:00am-5:00pm	Vienna		
West Forsyth Christian Preschool	Gallery Hop	April 21, 2023	12:00pm-10:00pm	Whole Building	\$ 1,787.50	
Winston-Salem/Forsyth County Schools						
Lewisville Middle PTA	Meeting	October 28, 2022	5:30pm-8:00pm	Shallow Ford	\$ -	
Reagan Field Hockey	End of Season Banquet	November 7, 2022	5:00pm-9:00pm	Lewisville/Shallow Ford/Kitchen	\$ 200.00	2nd Quarter
WS/FC Schools Deaf/Hard of Hearing	Winter Gathering	December 6, 2022	8:00am-2:00pm	Lewisville, Shallow Ford, & Kitchen	\$ 300.00	2nd Quarter
Safety and Emergency Management	Exercise	April 19 & 20, 2023	7:00am-5:00pm	Vienna/Lewisville/Shallow Ford/Kitchen	\$ -	
Board of Education	Work Meeting	May 5 & 6, 2023	8:00am-4:30pm & 10:00am-4:30pm	Magnolia	\$ 200.00	
Teacher Academy	Meeting	June 15 & 16, 2023	8:00am-4:30pm	Lewisville	\$ 180.00	4th Quarter
Lewisville UMC	Preschool Staff Party	December 14, 2022	5:00pm-9:00pm	Shallow Ford & Kitchen	\$ -	
	Leadership Meeting	February 18, 2023	10:00am-4:00pm	Lewisville	\$ 120.00	3rd Quarter
Indo Us Cultural Association	Annual Kickoff	February 25, 2023	2:00pm-6:00pm	Lewisville/Vienna	\$ 400.00	
					\$ 105.00	
					<i>lack of cleaning</i>	
					Non-Profit Total Revenue	\$ 6,497.50

Type of Reservation	Date	Time Frame	Room(s) Rented	Revenue	Resident
Baby Shower	January 7, 2023	1:00pm-7:00pm	Shallow Ford	\$240.00	Yes
Retreat Meeting	January 14, 2023	10:00am-3:00pm	Vienna	\$300.00	No
Lewisville Civic Club Party	January 14, 2023	3:00pm-10:00pm	Shallow Ford & Kitchen	\$177.50	Non-Profit
Baby Shower	January 20, 2023	5:00pm-9:00pm	Lewisville	\$260.00	No
Baby Shower	January 21, 2023	10:00am-3:00pm	Vienna	\$300.00	No
Birthday Party	January 21, 2023	2:00pm-7:00pm	Shallow Ford, Lewisville, & Kitchen	\$1,275.00	No
			Withheld \$100 for lack of cleaning	\$100.00	
Funeral Service & Reception	January 22, 2023	1:00pm-6:00pm	Shallow Ford, Lewisville, Vienna, & Kitchen	\$675.00	Yes
Center Grove Church Staff Retreat	January 23, 2023	1:00pm-5:30pm	Shallow Ford	\$300.00	No
Center Grove Church Staff Retreat	January 24, 2023	9:00am-5:30pm	Magnolia	\$325.00	No
1st Birthday	January 28, 2023	11:00am-3:00pm	Shallow Ford	\$160.00	Yes
1st Birthday	January 28, 2023	11:00am-3:00pm	Lewisville	\$160.00	Yes
Birthday Party	January 28, 2023	5:00pm-10:00pm	Lewisville	\$200.00	Yes
			Withheld \$60 to repair damage to door	\$60.00	
1st Birthday	January 29, 2023	12:00pm-4:00pm	Lewisville	\$160.00	Yes
Birthday Party	January 29, 2023	12:00pm-4:00pm	Magnolia		No
Awards Banquet	January 29, 2023	6:00pm-10:00pm	Lewisville, Shallow Ford, & Kitchen	\$1,075.00	No
Taxes/Inflation Event	February 9, 2023	5:00pm-9:00pm	Shallow Ford, Lewisville, & Vienna	\$1,200.00	Yes
Party	February 11, 2023	5:00pm-10:00pm	Lewisville	\$200.00	Yes
Birthday party	February 12, 2023	1:00pm-5:00pm	Vienna	\$160.00	Yes
Dance Class	February 17, 2023	5:00pm-9:00pm	Lewisville	\$160.00	Yes
Lewisville Methodist Church	February 18, 2023	10:00am-4:00pm	Lewisville	\$120.00	Non-Profit
Cub Scout Ceremony	February 18, 2023	6:00pm-10:00pm	Shallow Ford & Lewisville	\$400.00	Non-Profit
Bridal Shower	February 19, 2023	1:00pm-5:00pm	Magnolia	\$200.00	No
Employee Training Day	February 20, 2023	8:00am-5:00pm	Shallow Ford, Lewisville, & Kitchen	\$3,075.00	No
Birthday Party	February 25, 2023	1:00pm-5:00pm	Shallow Ford	\$260.00	No
Indo US Cultural Assoc.	February 25, 2023	2:00pm-6:00pm	Lewisville & Vienna	\$400.00	Non-Profit
			Withheld \$105 for lack of cleaning	\$105.00	
85th Birthday Party	February 26, 2023	2:00pm-6:00pm	Shallow Ford & Kitchen	\$0.00	Staff One Time
Wachovia Boy Scout Banquet	March 2, 2023	5:00pm-9:00pm	Lewisville, Shallow Ford, & Kitchen	\$200.00	Non-Profit
90th Birthday Party	March 4, 2023	12:00pm-6:00pm	Shallow Ford & Kitchen	\$235.00	Yes

Birthday Party	March 4, 2023	12:00pm-4:00pm	Lewisville	\$260.00	No
Business Meeting	March 9, 2023	8:00am-1:00pm	Magnolia	\$225.00	No
Business Meeting	March 11, 2023	10:00am-2:00pm	Magnolia	\$100.00	Yes
Bridal Shower	March 11, 2023	1:00pm-5:00pm	Shallow Ford & Kitchen	\$235.00	Yes
Safe Harbor Seminar	March 13, 2023	5:00pm-9:00pm	Lewisville	\$260.00	No
Safe Harbor Seminar	March 16, 2023	5:00pm-9:00pm	Lewisville	\$260.00	No
Baby Shower	March 18, 2023	12:00pm-5:00pm	Shallow Ford & Kitchen	\$375.00	No
Birthday Party	March 18, 2023	1:00pm-5:00pm	Lewisville	\$160.00	Yes
Gender Reveal	March 18, 2023	1:00pm-6:00pm	Vienna	\$300.00	No
German Club Luncheon	March 19, 2023	1:30pm-5:30pm	Shallow Ford & Kitchen	\$235.00	Yes
Birthday Party	March 25, 2023	2:00pm-10:00pm	Shallow Ford, Lewisville, Vienna, Kitchen, & Magnolia	\$2,375.00	No
3rd Quarter Totals				\$17,267.50	
Fiscal Year Totals				\$42,977.50	



**RESOLUTION 2023-018 OF THE LEWISVILLE TOWN COUNCIL
ACCEPTANCE AND APPROVAL OF MONTHLY DISBURSEMENTS**

WHEREAS, the Finance Officer has presented the Town Council with the Revenue Statement Summary and the Encumbrances and Expenditure State Summary of figures for the eight months ended February 28, 2023; and

WHEREAS, the Finance Officer did not report any unusual expenditures.

NOW, THEREFORE BE IT RESOLVED THAT the Lewisville Town Council accepts the Revenue Statement Summary and the Encumbrances and Expenditure Statement Summary for the eight months ended February 28, 2023 and incorporated herein.

Adopted this the 13th day of April 2023 by the Lewisville Town Council.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

**Town of Lewisville
Financial Budget to Actual Report - General Fund
Eight Months Ended February 28, 2023**

General Fund

Revenues	Budget	Revenue Year to Date	Uncollected	Percentage Collected
Property Tax Collections	\$ 2,883,926.00	\$ 2,814,368.42	\$ 69,557.58	97.59%
Sales Tax Revenue	1,057,280.00	616,750.89	440,529.11	58.33%
Other Revenues	1,399,596.00	875,448.78	524,147.22	62.55%
Transfer from ARPA Special Revenue Fund	-	-	-	0.00%
Total	5,340,802.00	\$ 4,306,568.09	\$ 1,034,233.91	80.64%
Appropriation from Fund Balance	6,904,778.98			
	<u>\$ 12,245,580.98</u>			

Departments	Budget	Expenditures Year to Date	Encumbrances Year to Date	Unencumbered and Unspent Balance	Percentage of Budget Spent or Encumbered
Governing Body	\$ 2,286,623.00	\$ 2,150,563.44	\$ 8,372.50	\$ 127,687.06	94.42%
Administration	916,853.18	472,762.71	27,853.06	416,237.41	54.60%
Finance	266,245.00	176,611.06	-	89,633.94	66.33%
Debt Service	232,400.00	232,400.00	-	-	100.00%
Planning & Zoning	465,975.00	145,297.61	7,712.50	312,964.89	32.84%
Beautification	119,302.00	86,383.41	-	32,918.59	72.41%
Community Policing	847,146.00	381,924.45	-	465,221.55	45.08%
Public Safety	16,450.00	280.00	-	16,170.00	1.70%
Public Works	508,896.00	284,582.61	42,731.05	181,582.34	64.32%
Streets	250,585.00	19,692.43	9,172.06	221,720.51	11.52%
Powell Bill	405,357.00	21,592.60	20,600.00	363,164.40	10.41%
Storm Water	183,176.00	50,790.63	87,843.20	44,542.17	75.68%
Solid Waste	917,000.00	517,797.58	-	399,202.42	56.47%
Recycling	8,595.00	1,278.11	1,410.00	5,906.89	31.28%
Parks and Recreation	600,977.80	236,278.46	164,742.89	199,956.45	66.73%
Transfers to Capital Projects Funds	3,300,000.00	676,617.00	-	2,623,383.00	20.50%
Transfers to Capital Reserves	920,000.00	920,000.00	-	-	100.00%
Total	<u>\$ 12,245,580.98</u>	<u>\$ 6,374,852.10</u>	<u>\$ 370,437.26</u>	<u>\$ 5,500,291.62</u>	55.08%

General Fund Balance 7/1/2022	\$ 7,943,133.05
Year-to-Date Increase (Decrease) FY 6/30/2023	(2,068,284.01)
General Fund Balance 2/28/2023	<u>\$ 5,874,849.04</u>

Town of Lewisville
Financial Budget to Actual Report - Willow Run Municipal Service District
Eight Months Ended February 28, 2023

Willow Run Municipal Service District

Revenues	Budget	Revenue Year to Date	Uncollected	Percentage Collected
Revenues	\$ 36,610.00	\$ 38,522.97	\$ (1,912.97)	105.23%
Total	<u>\$ 36,610.00</u>	<u>\$ 38,522.97</u>	<u>\$ (1,912.97)</u>	105.23%
Appropriation from Fund Balance	\$ -			
	<u>\$ 36,610.00</u>			

	Budget	Expenditures Year to Date	Encumbrances Year to Date	Unencumbered and Unspent Balance	Percentage of Budget Spent or Encumbered
Expenditures	\$ 36,610.00	\$ 1,397.19	\$ -	\$ 35,212.81	3.82%
Total	<u>\$ 36,610.00</u>	<u>\$ 1,397.19</u>	<u>\$ -</u>	<u>\$ 35,212.81</u>	3.82%

MSD Fund Balance 7/1/2022	\$ 192,445.34
Year-to-Date Increase (Decrease) FY 6/30/2023	<u>37,125.78</u>
MSD Fund Balance 2/28/2023	<u>\$ 229,571.12</u>

**Town of Lewisville
Other Funds
February 28, 2023**

Capital Reserve Funds					
	Balance 7/1/2022	Transfers In	Transfers Out	Investment Earnings	Balance 2/28/2023
GWR ROW/Construction Capital Reserve	\$ 1,051,083.99	\$ -	\$ -	\$ 22,087.83	\$ 1,073,171.82
Sidewalks, Bike Paths, and Greenways Capital Reserve	132,269.89	25,000.00	-	3,298.41	160,568.30
Municipal Buildings/Land Capital Reserve	130,369.89	-	-	2,739.63	133,109.52
Public Works Facility Capital Reserve	330,120.65	495,000.00	-	17,210.35	842,331.00
Parks & Recreation Capital Reserve	-	400,000.00	-	8,239.63	408,239.63
Total	\$ 1,643,844.42	\$ 920,000.00	\$ -	\$ 53,575.85	\$ 2,617,420.27

Capital Projects Funds							
	Balance 7/1/2022	Revenue	Expenditures	Transfers In	Transfers Out	Investment Earnings	Balance 2/28/2023
GWR ROW/Construction Capital Project	\$ 735,968.24	\$ -	\$ -	\$ -	\$ -	\$ 15,465.89	\$ 751,434.13
JWP Maintenance Facility/Playground Expansion Capital Project	20,661.31	-	-	-	-	434.18	21,095.49
Gateway Project Capital Project	191,785.19	18,438.21	(23,047.76)	676,617.00	-	4,162.43	867,955.07
Community Center Capital Project	274,674.25	-	(2,500.00)	-	-	3,357.00	275,531.25
Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Project	217,065.93	14,308.96	(17,886.20)	-	-	5,421.96	218,910.65
Total	\$ 1,440,154.92	\$ 32,747.17	\$ (43,433.96)	\$ 676,617.00	\$ -	\$ 28,841.46	\$ 2,134,926.59

American Rescue Plan Act Special Revenue Fund	
American Rescue Plan Act funding received	\$ 4,024,471.50
Transferred to General Fund to reimburse for general government services - revenue replacement - Fiscal Year 2021-2022	(1,208,168.14)
Investment earnings	<u>58,511.60</u>
American Rescue Plan Act Special Revenue Fund - Cash Balance 2/28/2023	<u>\$ 2,874,814.96</u>

Lewisville Town Council
Regular Meeting Minutes
February 9, 2023 – 7:00 PM
Lewisville Town Hall Council Chambers
6510 Shallowford Road

1. Call to Order:

- A. Mayor Horn opened the meeting at 7:00 PM. In attendance were Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, Ken Sadler, and Jane Welch. Also attending were Town Manager James Ayers, Assistant Town Manager/Planning Director Stacy Tolbert, Finance Director Pam Orrell, Town Clerk Dora Moore and Town Attorney Elliot Fus. Council Member David Smitherman was absent.
- B. Invocation – Retired Pastor Tom Lee, Lewisville United Methodist church
- C. Pledge of Allegiance – Council Member Jane Welch
- D. Adoption of Agenda – Mayor Pro Tem Foster moved to approve the agenda as presented. The motion was seconded by Council Member Hunt and approved unanimously.

2. Consent Agenda

- A. Consent agenda items
 - i. Resolution 2023-006 – Financial statements for the six months ended December 31, 2022
 - ii. Approval of Called Meeting Minutes – December 29, 2022
 - iii. Approval of Closed Session Minutes – December 29, 2022
 - iv. Approval of Agenda Briefing Minutes – January 5, 2023
 - v. Approval of Regular Meeting Minutes – January 12, 2023
 - vi. Revised 2023 budget calendar
- B. Council Member Franklin moved to approve the consent agenda items. The motion was seconded by Council Member Welch and approved unanimously. *(Resolution 2023-006 is herein incorporated by reference into the minutes. The revised 2023 budget calendar is herein incorporated into the minutes.)*

3. Presentations, Introductions and/or Proclamations

- A. Presentations
 - i. I'm One of the Reasons Lewisville is a Great Place to Live – Mayor Horn presented the *I'm One of the Reasons Lewisville is a Great Place to Live* award to Tim Lasley. Mr. Lasley has served the community for many years at Wilson's Garage, the boy scouts and Vienna Fire Department. *(A copy of Mr. Lasley's certificate and the nomination form are herein incorporated into the minutes.)*
 - ii. Forsyth County Sheriff's Office – Sergeant Stringer shared current call statistics noting Town officers answered 70% of the calls and the split-shift deputy is working well. Sergeant Stringer then shared information related to the Flock camera system that is a license tag reader. These cameras are placed statistically in communities. When a stolen license tag is located, the Sheriff's Office is notified. There is no cost to the Town for the Flock cameras that Sergeant Stringer would like to place at major intersections. Sergeant Stringer further shared the Forsyth County Sheriff's Office RTIC (Real Time Intelligence Center) system utilizes fusus. Fusus serves as an extra tool in fighting crime by allowing the Sheriff's Office to connect to cameras in the community including municipal, business, and homeowners. The owner controls how video is shared with the Sheriff's Office. Currently, 772 cameras are monitored in Forsyth County. Sergeant Stringer requested the Town consider connecting to the program. He also encouraged the Council tour RTIC to learn more about RTIC. *(Fusus presentation is herein incorporated into the minutes.)*

2023													
TYPE OF INCIDENT	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Total calls for service	872												872
Security Check	570												570
Traffic Arrest / Violation	49												49
Alarm	17												17
Priority Call Response Time	5.2												5.2
2022													
TYPE OF INCIDENT	JAN	FEB	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Total calls for service	700												
Security Check	258												
Traffic Arrest / Violation	26												
Alarm	15												
Priority Call Response Time	6.4												

B. Introductions

- i. Public Works Director – Manager Ayers introduced Jon Hanna as the Town’s Public Works Director. Mr. Hanna is a graduate of Clemson University where his majors and minors range from wildlife biology to environmental science and forestry. Prior to owning and operating a commercial landscape firm, Mr. Hanna worked for the City of Clemson as a horticulturist and arborist.

4. **Public Forum** – No comments.

5. Appointment(s)

- A. Appointment Order 2023-001 – Christi Ritter – Lewisville Beautification Committee – Council Member Hunt moved to approve Appointment Order 2023-001. The motion was seconded by Mayor Pro Tem Foster and approved unanimously. *(Appointment Order 2023-001 is herein incorporated by reference into the minutes.)*
- B. Appointment Order 2023-002 – Matthew O’Connor– Public Safety Advisory Committee – Council Member Franklin moved to approve Appointment Order 2023-002. The motion was seconded by Council Member Hunt and approved unanimously. *(Appointment Order 2023-002 is herein incorporated by reference into the minutes.)*

6. Public Hearing(s)

- A. L-103 – Conditional district rezoning request - 7.45 acres off future extension of Great Wagon Road (PIN 5875-87-6070) from RS-20 to RM-8-C by Luke Dickey; Stimmel Associates, PA
 - i. Staff presentation
 - a. Mrs. Tolbert stated 7.45 acres off the Great Wagon Road future extension is being requested to be rezoned from RS-20 to RM-8-C for townhomes. All property owners within 500 feet were notified. If rezoning is approved, construction would begin with the Great Wagon Road construction due to need for access to the Great Wagon Road and water and sewer service. Due to stormwater and watershed rules, there will be a 100 foot buffer around the intermittent stream. Mrs. Tolbert provided comparisons of the Comprehensive Plans from 1997 to 2022 whereby multifamily use for this property has been identified. On December 14, 2022, the Planning Board unanimously recommended approval. *(Presentation is herein incorporated into the minutes.)*
 - ii. Public hearing
 - Susan Frey, 165 Will Austin Court – Mrs. Frey requested the Town to be intentional with how it grows and feels the proposed rezoning is not for the greater good. Mrs. Frey

referenced several pages in the Comprehensive Plan. *(Mrs. Frey's comments are herein incorporated into the minutes.)*

- Dan Frey, 165 Will Austin Court – Mr. Frey feels rezoning the property to strictly residential use is a missed opportunity. He does not feel apartment or condo residential structures create a ‘vibrant’ atmosphere. Mr. Frey also requested Council to consider prohibiting construction traffic on the land from Belnette to the proposed building site. *(Mr. Frey's comments are herein incorporated into the minutes.)*
- Bob West, 310 Belnette Drive – Mr. West hoped the Council read his email. He feels the rezoning will devalue his property and is one step closer to becoming like Clemmons. Mr. West expressed his trust that the Council will make a decision for the residents, not greedy developers.
- Geoff Rieser, 8513 Cabin Grove Drive – Mr. Rieser does not see how the proposal fits with the Town’s small-town character and encouraged Council not to approve the zoning change.
- Robert Faron, 7768 Seasons Hollow Road – Mr. Faron shared that he moved to Lewisville six months ago. He feels the rezoning is a step in the wrong direction and the town will become like Clemmons. Mr. Faron does like the varying roof lines. He feels growth is good but not all change is for the better.
- Maria Stimson, 120 Sunny Acres Drive – Ms. Stimson does not believe construction of the Great Wagon Road and townhomes is Lewisville.
- Glenn Stewart, 260 Belnette Drive – Mr. Stewart declined to speak.
- Jon Thomas, 6205 Deforest Court, Pfafftown – Mr. Thomas does not feel the Moravians envisioned this for Lewisville. He requested citizen property be preserved and stated surveys do not show that townhomes are requested.
- Cathy Herlock, 235 Riverwood Drive – Ms. Herlock declined to speak.
- Jeff Herlock, 235 Riverwood Drive – Mr. Herlock declined to speak.
- Luke Dickey, Stimmel Associates, 601 N. Trade Street, Suite 200, Winston-Salem – Mr. Dickey shared that townhomes are a good transition from single family to commercial. All units will be alley-fed and will front Great Wagon Road.
 - Council Member Welch inquired what materials will be used. Mr. Dickey answered brick and hearty board siding.
 - Council Member Franklin stated the pines being removed were considered scruffy pines. Mr. Dickey concurred stating pines are not typically saved during construction projects.
 - Council Member Sadler inquired if the Planning Board considered all planning documents. Mrs. Tolbert stated analysis was done primarily with the 2022 Comprehensive Plan but due to this case being in the downtown area, older comprehensive plans, Legacy Plan, UDO, the pedestrian plan, and other documents were reviewed. During the review, no conflicts with the plans were found.
 - Mayor Pro Tem Foster noted the Comprehensive Plan reflects wants of the residents but residents are saying this is not a fit. Mrs. Tolbert shared the survey results said residents want to keep the small-town feel with tighter density in downtown and outer areas more rural. She further shared that the Comprehensive Plan is built on feedback that is given by the residents.
 - Mayor Horn inquired if the townhomes would be rentals. Mr. Dickey answered they would be owner-occupied.
 - Mayor Horn stated all trees provide a buffer and inquired if the intention is to thin or cut the existing buffer. Mr. Dickey stated the trees around the stream will remain as

well as the ones across the stream at Belnette. Additional trees could be considered for stormwater management.

- Milt Rhodes, Stimmel Associates – Mr. Rhodes expressed gratitude for plans that provide guidance for the downtown. If more trees are needed, it is felt more could be put in if it works.
 - Mayor Horn shared his appreciation for the attention given to the plan and requested the developer to be conscious in providing as much screening as possible.
 - Mayor Horn inquired if a market study of the age of those who may be interested in the townhomes was done. Mr. Rhodes stated that projects in other areas trend more to those downsizing in their mid-fifties and young adults getting started.
 - Mayor Horn asked Mrs. Tolbert if there were façade requirements facing the Great Wagon Road due to being downtown. Mrs. Tolbert said there are requirements as well as a buffer yard.
 - Mayor Horn noted the comprehensive plan says retail for the downtown area but he noted a high rate of retail failure. Mayor Horn believes more pedestrian traffic will increase retail success.
- Alexandria Simmons, 769 Lewisville-Vienna Road - Ms. Simmons stated she was speaking on behalf of herself and her grandfather. They do not want the townhomes. They do not live here for the shopping. They live here because of their families and good schools. Ms. Simmons expressed concern about the impact on the schools. She stated shame on the Planning Board for continuing to try to push what they do not want.
 - Bob West, 310 Belnette Drive – Mr. West stated staff keeps mentioning a pedestrian-friendly downtown. Those moving in would have to walk a mile to Lowes Foods so what will they walk to.

iii. Council discussion

- Council Member Franklin stated change happens and it has been happening for a while. Once the Great Wagon Road became a reality, the potential for multifamily homes has become more visual. He reiterated that change is going to happen but change can be controlled. Council Member Franklin expressed his support of the project stating he would vote in the affirmative.
- Mayor Pro Tem Foster stated she served on the Planning Board prior to Council. The intent is to keep Lewisville the way we want which is easier said than done. Mayor Pro Tem Foster wrestles with how to let the community know the plan. She feels staff is great and they do a lot of heavy lifting. Mayor Pro Tem Foster believes 2023 allows the Town to be more robust in informing the community.
- Council Member Welch stated she has been on the Council time-to-time since 1991 and it has never been the intent to be another Clemmons. With that comes planning and the desire to have this town grow in a way that people are proud. She stated walls cannot be built around the Town and unless you own the property around you, it will probably be developed.
- Council Member Hunt stated she had some concerns about the buffer, stormwater pond and common area. In the future, common areas need to be looked at as developments are being built. Mayor Horn stated Council could ask the Planning Board to see how we can integrate more common areas.
- Mayor Horn noted Lewisville residents were concerned about trees and the Town had a tree ordinance. In the last session, legislators removed municipalities' ability to have a tree ordinance.

- Council Member Sadler stated the residents have interpreted the plan based upon their understanding so he feels they are aware of the plan. He noted there have been controversial things in the past that are now appreciated. Council Member Sadler empathized with the residents' emotions; however, there is going to be change.
- iv. Consideration of Ordinance 2023-005 – Council Member Franklin moved to approve Ordinance 2023-005. The motion was seconded by Council Member Sadler and approved unanimously. Mayor Horn encouraged the residents not to leave thinking Council did not hear what they said, because Council did. *(Ordinance 2023-005 is herein incorporated by reference into the minutes.)*

A recess was taken 8:36 - 8:47 PM.

- B. L-105 – Conditional district rezoning request - 1138 Lewisville-Clemmons Road from RS-9-C to RM-5-C by Ron Davis with Allegro Investment Properties, LLC
 - i. Staff presentation
 - a. Mrs. Tolbert reported 60 twin homes and 2 single-family homes are being proposed for 13.57 acres on Lewisville-Clemmons Road. The property fronts Lewisville-Clemmons Road near Kaplan Industries. Single-family homes are permitted in the proposed zoning from RS-9-C to RM-5-C. The site plan is similar to a prior plan of 34 single-family homes approved for this property. Mrs. Tolbert noted NCDOT is requiring the developer to construct turn lanes on Lewisville-Clemmons Road. Due to its location, landscaping is not required. The Planning Board has unanimously recommended approval. *(Presentation is herein incorporated into the minutes.)*
 - ii. Public hearing
 - Dan Frey, 165 Will Austin Court – Mr. Frey expressed concern related to vehicular traffic on Lewisville-Clemmons Road. *(Mr. Frey's comments are herein incorporated into the minutes.)*
 - Matt Goldwater, 180 Oak Grove Avenue – Mr. Goldwater also expressed concern about traffic noting traffic has doubled the last twelve years. He stated it looks like a good project.
 - Frank Marx, 900 Loblolly Drive – Mr. Marx stated this will be a lot more homes and traffic and it appears they will not have a lawn.
 - Ron Davis, Allegro Investment Properties, LLC – Mr. Davis informed Council that the floodplain impacted the original plan of 34 single-family homes; therefore, they are requesting to construct twin homes. He stated the homes would have 2-car garages with all brick at equal or greater quality as Fountain Brook. It is projected to be a quiet neighborhood targeting homeowners 55 and over. Mr. Davis said they have attempted to speak with neighboring properties and HOAs.
 - iii. Council discussion
 - Mayor Pro Tem Foster thanked the developer for reaching out to adjacent community.
 - Mayor Pro Tem Foster inquired how a community determines traffic impact. It was noted that traffic has increased substantially on Lewisville-Clemmons Road and a widening project is scheduled to begin in 2025 with rights-of-way beginning in 2028.
 - iv. Consideration of Ordinance 2023-006 – Council Member Hunt moved to approve Ordinance 2023-006. The motion was seconded by Council Member Welch and approved unanimously. *(Ordinance 2023-006 is herein incorporated by reference into the minutes.)*

7. **Old Business** – None

8. New Business

- A. Ordinance 2023-007 – Amending Budget Ordinance 2022-001 - Increase community policing contract for mid-year salary raises and possible inflationary overages in other items - \$60,166 – Mayor Pro Tem Foster moved to approve Ordinance 2023-007. The motion was seconded by Council Member Franklin and approved unanimously. *(Ordinance 2023-007 is herein incorporated by reference into the minutes.)*
- B. Ordinance 2023-008 – Amending Budget Ordinance 2022-001 - Increase right-of-way maintenance in Powell Bill - \$20,000 – Council Member Franklin moved to approve Ordinance 2023-008. The motion was seconded by Council Member Sadler and approved unanimously. *(Ordinance 2023-008 is herein incorporated by reference into the minutes.)*
- C. Resolution 2023-007 – Awarding contract for asphalt patch on Tullyries Lane - \$10,960 – Council Member Hunt moved to approve Resolution 2023-007. The motion was seconded by Council Member Welch and approved unanimously. *(Resolution 2023-007 is herein incorporated by reference into the minutes.)*
- D. Resolution 2023-008– Awarding contract for sidewalk repairs - \$13,620 – Council Member Welch moved to approve Resolution 2023-008. The motion was seconded by Council Member Hunt and approved unanimously. *(Resolution 2023-008 is herein incorporated by reference into the minutes.)*
- E. Ordinance 2023-009 – Amending Planning Board and Zoning Board of Adjustments charter – Mayor Pro Tem Foster moved to approve Ordinance 2023-009. The motion was seconded by Council Member Hunt and approved unanimously. *(Ordinance 2023-009 is herein incorporated by reference into the minutes.)*
- F. Resolution 2023-009 – Scheduling public hearing for Willow Run Municipal Service District charter amendment – Mayor Pro Tem Foster moved to approve Resolution 2023-009. The motion was seconded by Council Member Franklin and approved unanimously. *(Resolution 2023-009 is herein incorporated by reference into the minutes.)*
- G. Consideration of facility fee exemptions
 - i. Resolution 2023-010 - Winston-Salem Forsyth County Schools – Council Member Sadler moved to approve Resolution 2023-010 for a one-time, in-kind exemption. The motion was seconded by Council Member Welch and approved unanimously. *(Resolution 2023-010 is herein incorporated by reference into the minutes.)*
 - ii. Resolution 2023-011 - West Forsyth Christian Preschool – Council Member Franklin moved to approve Resolution 2023-011 for a one-time exemption. The motion was seconded by Council Member Hunt and approved unanimously. *(Resolution 2023-011 is herein incorporated by reference into the minutes.)*
 - iii. Resolution 2023-012 - Indo US Cultural Association – Council Member Hunt moved to approve Resolution 2023-012 for a one-time exemption. The motion was seconded by Council Member Welch and approved unanimously. *(Resolution 2023-012 is herein incorporated by reference into the minutes.)*

9. Administrative Reports

- A. Clerk's Report
 - i. Town & State Dinner – February 22, 5 PM – Raleigh Convention Center
 - ii. CityVision – April 25-27 – Concord
 - a. Let Town Clerk know by February 23 if plan to attend

10. For the Good of the Order

A. Public comments

- i. Wendy Goldwater, 180 Oak Grove Avenue – Ms. Goldwater shared concerns about traffic stating the Great Wagon Road traffic will still flow to the highway. She encouraged the Town to take advantage of traffic planning.

B. Council comments

- i. Council Member Franklin inquired if refundable deposits should be required for future in-kind exemptions.
- ii. Mayor Pro Tem Foster reminded staff of her request for a joint Planning Board and Council meeting.
- iii. Mayor Horn thanked staff for their participation in the meeting and being well-informed.

11. Adjournment – Council Member Franklin moved to adjourn the meeting at 9:32 PM. The motion was seconded by Mayor Pro Tem Foster and approved unanimously.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

Lewisville Town Council
Briefing and Action Meeting Minutes
March 2, 2023 – 6:30 PM
Lewisville Town Hall 2nd Floor Conference Room
6510 Shallowford Road

1. **Call to Order:**

- A. Mayor Horn opened the meeting at 6:30 PM. In attendance were Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Ken Sadler, David Smitherman, and Jane Welch. Also attending were Town Manager James Ayers, Assistant Town Manager/Planning Director Stacy Tolbert, Town Clerk Dora Moore, Facilities Manager Brian Moore, and Attorney Elliot Fus. Council Member Melissa Hunt was absent.
- B. Adoption of Agenda – Mayor Pro Tem Foster moved to approve the agenda. The motion was seconded by Council Member Franklin and approved unanimously.

2. **Items Requiring Council Direction**

- A. Forsyth County Sheriff's Office fixed price contract – After reviewing the pros and cons of a fixed contract, Council consensus was to enter a fixed price contract with the Forsyth County Sheriff's Office. This will be reflected in the proposed 2023-2024 budget.
- B. MAWCC discussion – Manager Ayers noted there are three areas of concern with the Mary Alice Warren Community Center (MAWCC): 1) fee structure, 2) exemptions, and 3) rules/regulations.
 - i. Fee structure – There is some confusion related to the MAWCC fees due to a significant room rental rate change for up to 49 (\$150) and 50+ (\$800). At least thirteen reservations have been lost due to the rates. Proposed rates were shared with the Council. Brian Moore has also developed a brochure to help inform renters of potential room setups. The brochure is a working document. Council consensus was to amend the fee schedule at the March 9 meeting.
 - ii. Exemptions – Manager Ayers feels there are some unintended consequences with the facility use exemption policy including the list length, vague language and no specifics on certain groups. He shared instances where the exemption has been abused by exempt groups and members of an exempt group. Council agreed some flexibility is needed. Staff will continue to evaluate the policy and present recommendations to Council at a future date.
 - iii. Rules/regulations – Manager Ayers shared sections of the ordinance that conflict while noting some items in the policy should be handled administratively. Staff will continue to evaluate the policy and present recommendations to Council at a future date.
- C. Nomination – I'm One of the Reasons Lewisville is a Great Place to Live – Mayor Horn shared Susan Frey's recommendation for Merrikay Brown to receive the *I'm One of the Reasons Lewisville is a Great Place to Live* award. It was noted that living in Lewisville is not a requirement. Council consensus was to give this award to Ms. Brown at the March 9 meeting. (*Nomination form is herein incorporated into the minutes.*)
- D. Shallowford Foundation program grants – The Shallowford Foundation has identified a \$20,000 grant opportunity for programming at MAWCC. The Shallowford Foundation will give an additional \$5,000 to the program. Mayor Horn inquired if Council would be willing to contribute \$5,000 as well. Mr. Moore does not feel the additional programming would conflict with other programs or rentals. Council consensus was to match \$5,000.

3. Items Requiring Action at Briefing

- A. Ordinance 2023-010 – Amending Budget Ordinance 2022-001 – To send four Council Members to CityVision 2023 - \$4,924 – Council Member Ken Sadler moved to approve Ordinance 2023-010. Motion was seconded by Council Member David Smitherman and motion passed unanimously. *(Ordinance 2023-010 is herein incorporated by reference into the minutes.)*

4. Old Business

- A. Resolution 2023-013– Forsyth County Sheriff’s Office Flock camera authorization – Flock cameras identify stolen license tags or license tags involved with a crime. They are not used as a form of surveillance. There is no fee to the Town for the Flock cameras; however, the Town must approve placement upon Town rights-of-way or property. Council Member David Smitherman moved to approve Resolution 2023-013. Motion was seconded by Council Member Ken Sadler and motion passed unanimously. *(Resolution 2023-013 is herein incorporated by reference into the minutes.)*

5. Administrative Reports

A. Manager

- i. Potential budget ordinance revision – Manager Ayers reported that he would like to move forward with making the Communication Specialist position fulltime. In order to do so, the budget ordinance will need to be amended to reflect 13 employees versus 12.5. Sufficient funds are in the budget. Council consensus was to consider the amendment to the budget ordinance on March 9.
- ii. Landscaping contract update – As a matter of transparency, Manager Ayers shared that the contract with EcoLogic has been conveyed to another qualified local firm, Hauser Horticulture. Ecologic, owned by Jon Hanna, has done no work for the Town since Mr. Hanna began employment with the Town.
- iii. BAC update – Mayor Pro Tem Foster shared a quick update on the progress of the BAC workgroup. Manager Ayers also addressed three key items: 1) workgroup update, 2) current boards and committees, and 3) potential new concept. The types of boards and committees was shared with Council. Mr. Ayers feels it is time to look at committee structures. Examples of some overlap and collaboration was shared. A potentially new community engagement committee was discussed. After some discussion, it was hoped a full-time communication specialist position could help with informing residents.

B. Clerk

- i. CityVision – April 25-27 – Concord

C. Public Works Director

- i. Wildlife control – A five-step process to help eliminate geese at MAWCC was shared with Council. In some areas, the grass will need to exceed the noxious weeds height limit so a ‘Wildlife Management Area’ sign will be placed in those areas. *(A copy of the plan is herein incorporated into the minutes.)*

D. Assistant Town Manager/Planner

- i. Lewisville-Vienna and Yadkinville Roads Roundabout – Council consensus was to request the Metropolitan Planning Organization (MPO) bring back to the forefront for funding consideration the Lewisville-Vienna and Yadkinville Roads roundabout.
- ii. Gateway project update – The pre-construction meeting last week was well attended. Mobilization is anticipated around March 6. Staff is developing literature that can be shared on the website, social media and door-to-door. Once the project begins, it is to be completed within 300 days.

- iii. CMAQ – Shallowford Road sidewalk request update – Funding has been approved for additional sidewalks along Shallowford Road.

6. Agenda Items for Regular Meeting on March 9, 2023

A. Tentative Agenda

i. Consent Agenda

- a. Resolution 2023-014– Financial statements for the seven months ended January 31, 2023
- b. Approval of Council Retreat Minutes – January 27-28, 2023
- c. Approval of Agenda Briefing Minutes – February 2, 2023
- d. Approval of Special Called Meeting Minutes – February 21, 2023
- e. Approval of Closed Session Minutes – February 21, 2023
- f. Resolution 2023-015 – Accept Resignation of Genevieve Athens – Lewisville Beautification Committee

ii. Introductions, Recognitions, Presentations and/or Proclamations

- a. Presentations
 - 1. Sheriff’s office

iii. Public Hearings

- a. Willow Run Municipal Service District
 - 1. Staff presentation
 - 2. Public hearing
 - 3. Council discussion
 - 4. Consideration of Ordinance 2023-005

iv. Appointment(s)

- a. Boards
 - 1. Parks, Recreation & Cultural Development (Appoint 2)
 - 2. Planning (Appoint 2)
 - 3. Willow Run Municipal Service District
 - A. Area 2 (Appoint 1)
 - B. Area 5 (Appoint 1)
 - C. At-large (Appoint 1)
 - 4. Zoning Board of Adjustments
 - A. Permanent Member (Appoint 3)
 - B. Alternate Member (Appoint 1)
- b. Committees
 - 1. Public Art Advisory (Appoint 5)
 - 2. Public Safety Advisory
 - A. Appointment Order 2023-003 – Veronica Thomas – Public Safety Advisory

ii. Old Business

- a. Mediated settlement agreement update

iii. New Business

- a. Resolution 2023-016 – Authorizing Town Manager to sign Lewisville-Vienna/Robinhood Road Roundabout Supplemental Agreement - \$1,225,188
- b. Resolution 2023-017 – Authorizing Town Manager to sign Great Wagon Road rights-of-way and related documents

v. For the Good of the Order

- a. Mayor Horn informed Council that the recent NCLM board meeting was incredibly productive. A salary and recruitment presentation from the meeting has been shared with Council.

- b. Mayor Pro Tem Foster inquired about the Voluntary Agriculture District (VAD) status. Mrs. Tolbert shared discussions are being held with Forsyth County.
- c. Mayor Horn shared that Old Nick's Distillery is having problems obtaining product and they are trying to find solutions.

vi. **Adjournment** – Council Member Smitherman moved to adjourn the meeting at 8:43 PM. The motion was seconded by Council Member Welch and approved unanimously.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

DRAFT

Lewisville Town Council
Regular Meeting Minutes
March 9, 2023 – 7:00 PM
Lewisville Town Hall Council Chambers
6510 Shallowford Road

1. Call to Order:

- A. Mayor Horn opened the meeting at 7:00 PM. In attendance were Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, Ken Sadler, and Jane Welch. Also attending were Town Manager James Ayers, Assistant Town Manager/Planning Director Stacy Tolbert, Finance Director Pam Orrell, Town Clerk Dora Moore, Public Works Director Jon Hanna, and Town Attorney Elliot Fus. Council Member David Smitherman was absent.
- B. Invocation – Retired Pastor Tom Lee, Lewisville United Methodist Church
- C. Pledge of Allegiance – Mayor Pro Tem Jeanne Marie Foster
- D. Adoption of Agenda – Councilmember Welch moved to approve the revised agenda to include action items taken at the March 2, 2023 agenda briefing. The motion was seconded by Council Member Franklin and approved unanimously.

2. Consent Agenda

- A. Consent agenda items
 - i. Resolution 2023-014 – Financial statements for the seven months ended January 31, 2023
 - ii. Approval of Council Retreat Minutes – January 27-28, 2023
 - iii. Approval of Agenda Briefing Minutes – February 2, 2023
 - iv. Approval of Special Called Meeting Minutes – February 21, 2023
 - v. Approval of Closed Session Minutes – February 21, 2023
 - vi. Resolution 2023-015 – Accept Resignation of Genevieve Athens – Lewisville Beautification Committee
- B. Council Member Franklin moved to approve the consent agenda items. The motion was seconded by Council Member Hunt and approved unanimously. *(Resolutions 2023-014 and 2023-015 are herein incorporated by reference into the minutes.)*

3. Presentations, Introductions and/or Proclamations

- A. Presentations
 - i. I'm One of the Reasons Lewisville is a Great Place to Live – Mayor Horn presented the *I'm One of the Reasons Lewisville is a Great Place to Live* award to Merrikay Brown. Susan Frey nominated Ms. Brown for the award due to her work with the Historical Society and the Nissen House restoration. *(A copy of Ms. Brown's certificate and the nomination form are herein incorporated into the minutes.)*
 - ii. Forsyth County Sheriff's Office – Sergeant Stringer shared current call statistics. This week is Severe Storm Preparedness Week. Sergeant Stringer encouraged residents to develop an emergency plan for their home. With the warmer weather, residents will be walking and he encouraged them to wear something reflective when walking at night.

2023													
TYPE OF INCIDENT	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Total calls for service	872	676											1548
Security Check	570	396											966
Traffic Arrest / Violation	49	47											96
Alarm	17	23											40
Priority Call Response Time	5.2	3.6											8.8
2022													
TYPE OF INCIDENT	JAN	FEB	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Total calls for service	700	532											
Security Check	258	253											
Traffic Arrest / Violation	26	17											
Alarm	15	21											

4. **Public Forum** – No comments.

5. **Public Hearing(s)**

A. Willow Run Municipal Service District proposed charter change – eliminate term limits

i. Staff presentation

a. Mrs. Moore shared that Council had requested staff to determine how term limits could be eliminated for Town-appointed boards. In February 2023, Council revised the planning and zoning charter to eliminate term limits. In order to eliminate term limits in the Willow Run Municipal Service District charter, a public hearing is required. The proposed charter change was discussed with the Board chair, posted on the Town’s website, printed in the Winston-Salem Journal, posted at the three main entrances to the district, and emailed to the Board. No comments were received prior to the meeting.

ii. Public hearing

- David Miller, 1401 Ashford Court – Mr. Miller was unsure if he was in favor or against the elimination of term limits noting he was not familiar with the Board. No term limits could create less involvement versus more. He also felt the signage at the entrances was inadequate. Mr. Miller also shared that he had an incident in 2022 with a tree in the lake at his home. Mr. Moser tried to assist Mr. Miller but the tree was never completely removed.

iii. Council discussion

- Mayor Horn agreed that the Town would like to see as much participation as possible on the Board; however, there has been some difficulty in getting residents to serve. One of the members terming out this year has a great deal of knowledge.

iv. Consideration of Ordinance 2023-010 – Council Member Hunt moved to approve Ordinance 2023-010. The motion was seconded by Council Member Sadler and approved unanimously. *(Ordinance 2023-010 is herein incorporated by reference into the minutes.)*

6. **Appointment(s)**

A. Parks, Recreation & Cultural Development Board – Appoint 1 Full, Appoint 1 Unexpired

Parks & Recreation	Joshua Cooper	Christi Ritter	Braden Romer
Foster	Full		Unexpired
Franklin	Full	Unexpired	
Horn	Unexpired		Full
Hunt	Full	Unexpired	
Sadler	Full		Unexpired
Smitherman			
Welch	Unexpired		Full
TOTAL	4-Full 2-Unexpired	2-Unexpired	2-Full 2-Unexpired

- i. Joshua Cooper was appointed for the full-term on the Parks, Recreation & Cultural Development Board.
- ii. Braden Romer was appointed to fill the unexpired term on the Parks, Recreation & Cultural Development Board.

B. Planning Board – Appoint 2

Planning	Rob Herald	Scott Norman	Kirk Rieger
Foster	1	1	
Franklin	1	1	
Horn	1	1	
Hunt	1	1	
Sadler	1	1	
Smitherman			
Welch	1	1	
TOTAL	6	6	0

- i. Rob Herald and Scott Norman were appointed to the Planning Board.

C. Willow Run Municipal Service District Board – Area 2 – Appoint 1

Willow Run MSD	Kirk Rieger
Area 2	
Foster	1
Franklin	1
Horn	1
Hunt	1
Sadler	1
Smitherman	
Welch	1
TOTAL	6

i. Kirk Rieger was appointed to Area 2 of the Willow Run Service District Board.

D. Willow Run Municipal Service District Board – Area 5 – Appoint 1

Willow Run MSD	Philip May
Area 5	
Foster	1
Franklin	1
Horn	1
Hunt	1
Sadler	1
Smitherman	
Welch	1
TOTAL	6

i. Philip May was reappointed to Area 5 of the Willow Run Service District Board.

E. Willow Run Municipal Service District Board – At-Large – Appoint 1

Willow Run MSD	Glenn Yarnell
At-Large	
Foster	1
Franklin	1
Horn	1
Hunt	1
Sadler	1
Smitherman	
Welch	1
TOTAL	6

i. Glenn Yarnell was reappointed to the At-Large position of the Willow Run Service District Board.

F. Zoning Board of Adjustments - Appoint 3 Permanent, Appoint 1 Alternate

<u>Zoning Board of Adjustments</u>	Vance Horner	David Hunt	Scott Norman	Kirk Rieger	Annemarie Stanford
Foster	Perm	Perm		Alt	Perm
Franklin	Perm	Perm		Alt	Perm
Horn	Perm	Perm		Alt	Perm
Hunt	Perm	Perm		Alt	Perm
Sadler	Perm	Perm		Alt	Perm
Smitherman					
Welch	Perm	Perm		Alt	Perm
TOTAL	6	6	0	6	6

- i. Vance Horner, David Hunt, and Annemarie Stanford were reappointed to the Zoning Board of Adjustments.
- ii. Kirk Rieger was appointed as an alternate to the Zoning Board of Adjustments.

G. Public Art Advisory Committee – Appoint 5

<u>Public Art Advisory Committee</u>	John Armbruster	Barbara Campbell	Holli Conger	Thomas Jenkins	Elizabeth Miller	Rebecca Scherbak
Foster	1	1		1	1	1
Franklin	1	1	1	1	1	
Horn		1	1	1	1	1
Hunt		1	1	1	1	1
Sadler	1	1		1	1	1
Smitherman						
Welch		1	1	1	1	1
TOTAL	3	6	4	6	6	5

- i. Barbara Campbell, Holli Conger, Thomas Jenkins, Elizabeth Miller and Rebecca Scherbak were appointed to the Public Art Advisory Committee.

H. Appointment Order 2023-003 – Veronica Thomas – Public Safety Advisory Committee – Council Member Franklin moved to approve Appointment Order 2023-003. The motion was seconded by Council Member Welch and approved unanimously. (*Appointment Order 2023-003 is herein incorporated by reference into the minutes.*)

7. **Old Business**

- A. Mediated settlement agreement update – Manager Ayers reported the final settlement agreement and release with Solomon Development was signed on February 27. The Town paid a total of \$1,959,372.20 to Solomon Development. As part of the agreement, the Town received ownership of 200 North Street and 145 Belnette Drive.

8. **New Business**

- A. Resolution 2023-016 – Authorizing Town Manager to sign Lewisville-Vienna/Robinhood Road Roundabout Supplemental Agreement - \$1,225,188 – Council Member Sadler moved to approve

Resolution 2023-016. The motion was seconded by Mayor Pro Tem Foster and approved unanimously. (*Resolution 2023-016 is herein incorporated by reference into the minutes.*)

- B. Resolution 2023-017 – Authorizing Town Manager to sign Great Wagon Road rights-of-way and related documents – Council Member Franklin moved to approve Resolution 2023-017. The motion was seconded by Mayor Pro Tem Foster and approved unanimously. (*Resolution 2023-017 is herein incorporated by reference into the minutes.*)
- C. Ordinance 2023-012 – Amending Budget Ordinance 2022-001 Fee Schedule – MAWCC fees – Council Member Sadler moved to approve Ordinance 2023-012. The motion was seconded by Council Member Franklin and approved unanimously. (*Ordinance 2023-012 is herein incorporated by reference into the minutes.*)
- D. Ordinance 2023-013 – Amending Budget Ordinance 2022-001 – Staffing – Council Member Hunt moved to approve Ordinance 2023-013. The motion was seconded by Council Member Welch, Mayor Horn, Mayor Pro Tem Foster and Council Members Hunt and Sadler voted in favor. Council Member Franklin opposed. Motion passed 5-1. (*Ordinance 2023-013 is herein incorporated by reference into the minutes.*)

9. Administrative Reports

- A. Upcoming events and closings
 - i. April 7 – town offices closed
- B. Clerk’s Report
 - i. CityVision – April 25-27 – Concord
- C. Approvals at the Briefing and Action Meeting on March 2, 2023
 - i. Resolution 2023-013– Forsyth County Sheriff’s Office Flock camera authorization
 - ii. Ordinance 2023-010 – Amending Budget Ordinance 2022-001 – To send four Council Members to CityVision 2023 - \$4,924

10. For the Good of the Order

- A. Public comments – None
- B. Council comments
 - i. Council Member Sadler noted the Flock cameras serve the purpose of reading license plates to identify stolen vehicles or vehicles involved in a crime. The cameras are not for surveillance.
 - ii. Council Member Welch requested clarification on Mr. Miller’s comments about the tree removal. Mr. Miller answered that the Town paid for the trees to be removed; however, they were not completely removed. He expressed concern for the Town paying for services not rendered. Manager Ayers noted the Willow Run Municipal Service District Board and Town staff recently did a site visit of the area. Areas of concern were noted at that time.

11. Adjournment – Council Member Franklin moved to adjourn the meeting at 7:44 PM. The motion was seconded by Council Member Hunt and approved unanimously.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

CERTIFICATE OF APPRECIATION

The Lewisville Town Council expresses their sincere appreciation to

Meghan Flow

for her outstanding service to the Town of Lewisville
as a member of the Lewisville Planning Board.

This the 13th day of April 2023.



Mayor Mike Horn

Mike Horn
Mayor

Jeanne Marie Foster
Mayor Pro Tem

Fred Franklin
Council Member

Melissa Hunt
Council Member

Ken Sadler
Council Member

David Smitherman
Council Member

Jane Welch
Council Member

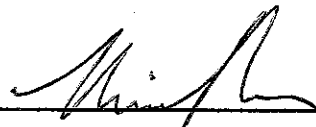
CERTIFICATE OF APPRECIATION

The Lewisville Town Council expresses their sincere appreciation to

Jessica Higgins

for her outstanding service to the Town of Lewisville
as a member of the Lewisville Planning Board.

This the 13th day of April 2023.



Mayor Mike Horn

Mike Horn
Mayor

Jeanne Marie Foster
Mayor Pro Tem

Fred Franklin
Council Member

Melissa Hunt
Council Member

Ken Sadler
Council Member

David Smitherman
Council Member

Jane Welch
Council Member

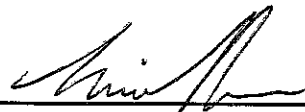
CERTIFICATE OF APPRECIATION

The Lewisville Town Council expresses their sincere appreciation to

Ryan Walker

for his outstanding service to the Town of Lewisville as a member of the Lewisville Parks, Recreation & Cultural Development Board.

This the 13th day of April 2023.



Mayor Mike Horn

Mike Horn
Mayor

Jeanne Marie Foster
Mayor Pro Tem

Fred Franklin
Council Member

Melissa Hunt
Council Member

Ken Sadler
Council Member

David Smitherman
Council Member

Jane Welch
Council Member



**PROCLAMATION 2023-001
VOLUNTEER APPRECIATION WEEK
APRIL 16-22, 2023**

WHEREAS, the month of April has been designated as Volunteer Appreciation Month to recognize the hard work, dedication and passion of volunteers and national service members throughout our nation; and,

WHEREAS, during National Volunteer Week, we celebrate the impact of volunteer service; and,

WHEREAS, through our boards, committees and other activities, volunteers have dedicated countless hours helping to guide the growth of our community and fulfilling the vision established in the Town's Comprehensive Plan; and,

WHEREAS, Town of Lewisville believes that government alone cannot meet all of our Town's needs, so we recognize businesses, faith-based organizations, non-profit organizations, foundations and individuals who serve in Town government and in our community making a difference; and,

WHEREAS, the Town of Lewisville is committed to encouraging volunteerism and national service among its employees, residents, partners, businesses and organizations.

NOW, THEREFORE, the Lewisville Town Council proclaims April 16-22-2023 as Volunteer Appreciation Week in the Town of Lewisville and urges our residents to recognize the positive impact of volunteerism and national service in our community.

Proclaimed this 13th day of April 2023.

Mike Horn, Mayor



**PROCLAMATION 2023-002
HISTORIC PRESERVATION MONTH
MAY 2023**

WHEREAS, historic preservation is an effective tool for economic development, tourism promotion, revitalizing neighborhoods, fostering local pride, and maintaining community character while enhancing livability; and,

WHEREAS, the Town of Lewisville has demonstrated its support for historic preservation through its participation in historic preservation efforts within the town; and,

WHEREAS, the Lewisville Historical Society is one of the longest established organizations in the town and is dedicated to preserving our local historical heritage; and,

WHEREAS, Historic Preservation Month is co-sponsored by the Forsyth County Historic Resources Commission, Preservation Forsyth, and other local preservation and neighborhood organizations throughout Forsyth County, and,

WHEREAS, these organizations encourage members of the community to participate in creative and fun events related to historic preservation as a way to celebrate Preservation Month 2023, and,

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and Town Council in Lewisville do hereby declare the month of May 2023 as Historic Preservation Month and call upon the residents of Lewisville to join hundreds of communities across the United States in recognizing and participating in this special observance.

BE IT FURTHER RESOLVED that this resolution be spread upon the minutes of the Town of Lewisville and that a copy be furnished to the Forsyth County Historic Resources Commission.

Adopted this 13th day of April 2023.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk



**TOWN OF LEWISVILLE
2023-004 APPOINTMENT ORDER
LEWISVILLE BEAUTIFICATION COMMITTEE**

WHEREAS, the Town Council established the Lewisville Beautification Committee in October 1991; and

WHEREAS, the Lewisville Beautification Committee is a planning agency in the planning organization charter; and,

WHEREAS, the Town Council has determined that the Lewisville Beautification Committee serves a vital community function.

NOW, THEREFORE, BE IT RESOLVED THAT THE LEWISVILLE TOWN COUNCIL appoints the following to serve on the Lewisville Beautification Committee through March 31, 2024:

Alex Branower Member

Appointed this the 13th day of April 2023 by the Lewisville Town Council.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk



**TOWN OF LEWISVILLE
2023-005 APPOINTMENT ORDER
ENVIRONMENTAL CONSERVATION AND SUSTAINABILITY COMMITTEE**

WHEREAS, the Town Council established the Lewisville *Environmental Issues Committee, Recycling Committee, Environmental Education Committee and Special Environmental Projects Committee* to address environmental concerns in March 1995; and

WHEREAS, the Town Council consolidated these committees into one named the Environmental Conservation and Sustainability Committee; and

WHEREAS, the Town Council has determined that the Environmental Conservation and Sustainability Committee serves a vital community function.

NOW, THEREFORE, BE IT RESOLVED THAT THE LEWISVILLE TOWN COUNCIL appoints the following to serve on the Environmental Conservation and Sustainability Committee through March 31, 2024:

Alex Branower Member

Appointed this the 13th day of April 2023 by the Lewisville Town Council.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk



STAFF REPORT

ITEM:	(1) ORDINANCE 2023-014 (2) ORDINANCE 2023-015
SUBJECT:	(1) AMENDMENT TO THE ROUNDABOUT AT LEWISVILLE-VIENNA ROAD AND ROBINHOOD ROAD CAPITAL PROJECT ORDINANCE (2) BUDGET AMENDMENT TO TRANSFER FUNDS FROM THE GENERAL FUND TO THE ROUNDABOUT AT LEWISVILLE-VIENNA ROAD AND ROBINHOOD ROAD CAPITAL PROJECT FUND
PREPARED BY:	PAM ORRELL, FINANCE DIRECTOR
DATE SUBMITTED:	4/6/2023

BACKGROUND/SUMMARY:

The Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Project Ordinance was established by the Town Council on June 13, 2019 with an original budget of \$1,270,000. The Project is still in the preliminary engineering phase. However, in anticipation that the current budget will not be sufficient to cover the increasing costs of construction, the Town of Lewisville has requested and been granted supplemental funding in the amount of \$1,225,188. This added to our original funding of \$1,016,000 brings our total federal funding up to \$2,241,188 for the project. The Town's 20% match under the original agreement was \$254,000. The Town's 20% match under the supplemental agreement is \$306,297. The current estimated cost of the project is \$2,801,485. Of that amount, 80% or \$2,241,188 will be paid for with federal funds and 20% or \$560,297 will come from the Town of Lewisville. This is summarized in the table below.

Fund Source	Federal Funds		Town Match	
Original Agreement	\$ 1,016,000	80%	\$ 254,000	20%
Supplemental Agreement	1,225,188	80%	306,297	20%
Subtotal	\$ 2,241,188		\$ 560,297	
Total Estimated Cost	\$ 2,801,485			

STAFF RECOMMENDATION AND REQUESTED ACTION:

- (1) Staff is requesting that Council approve Ordinance 2023-014 that amends the Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Project Ordinance in the amount of \$1,531,485. This will bring the project’s budget up to the current estimated cost of \$2,801,485 as demonstrated below:

Original Budget – Ordinance 2019-027	\$1,270,000
Amendment – Ordinance 2023-014	<u>\$1,531,485</u>
Total Budget as Amended	<u>\$2,801,485</u>

- (2) Staff is also requesting that Council approve a transfer of \$306,297 from the General Fund to the Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Projects Fund. This transfer equals the Town’s 20% match required under the supplemental agreement.

FISCAL IMPACT:

- 1) The budget for the Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Project will increase by \$1,531,485 to \$2,801,485.
- 2) The transfer of the 20% match under the supplemental agreement in the amount of \$306,297 will come out of general fund balance appropriated.

ATTACHMENT(S):

- 1) Ordinance 2023-014 - Amending Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Project Ordinance
- 2) Ordinance 2023-015 - Amending Budget Ordinance 2022-001 to transfer \$306,297 from the General Fund to the Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Projects Fund



**ORDINANCE 2023-014 OF THE LEWISVILLE TOWN COUNCIL
AMENDING CAPITAL PROJECT ORDINANCE
ROUNDBOUT AT LEWISVILLE-VIENNA ROAD AND ROBINHOOD ROAD CAPITAL
PROJECTS FUND**

WHEREAS, the Lewisville Town Council established the Capital Project Ordinance 2019-027 for the purchase of right-of-way, utility relocation, design, environmental documentation, and construction in the conversion of the existing intersection to a single lane roundabout at SR 1308 (Lewisville-Vienna Road) and SR 1348 (Robinhood Road) in the Town of Lewisville; and

WHEREAS, the Town of Lewisville has engaged Kimley Horn and Associates to provide professional services on the project that includes design, traffic control, pavement marking plans, hydraulics, erosion control, location surveys, signing, planning, natural environment, public involvement, utilities coordination, sub-surface utility engineering (SUE), and right-of-way; and

WHEREAS, appropriations were originally made in the amount of \$1,270,000 for this project; and

WHEREAS, the Town Council has been awarded supplemental federal funding in the amount of \$1,225,188. This amount added to the original federal funding amount of \$1,016,000 brings the Town's total federal award to \$2,241,188; and

WHEREAS, due to the rising cost of construction and other costs, there is a need to amend the budget to cover the remaining phases of the project to include right-of-way and construction.

NOW THEREFORE BE IT ORDAINED that the Town of Lewisville desires to amend Section 3 and 4 of Ordinance 2019-027 and the following amount is appropriated by amendment to Ordinance 2019-027 to complete this project:

Section 3. The following amounts are appropriated to complete this project:

Preliminary Engineering	53-00-5600-6002	\$201,404
Right-of-Way/Utilities	53-00-5600-6001	\$223,450
Construction	53-00-5600-6000	<u>\$1,106,631</u>
Total Expenditures		<u>\$1,531,485</u>

Section 4. The following revenues are anticipated to be available to complete this project:

Transfer from General Fund	53-00-3980-0000	<u>\$1,531,485</u>
Total Revenues		<u>\$1,531,485</u>

Section 5. The Finance Officer is hereby directed to maintain within the Capital Projects Fund sufficient detailed accounting records to satisfy the requirements of the contract agreements and state regulations.

Section 6. The Finance Officer is directed to report, on a monthly basis, on the financial status of this project.

Section 7. Copies of this capital projects ordinance shall be furnished to the Clerk of the Governing Body, and to the Budget Officer and the Finance Director for direction in carrying out this project.

Adopted this the 13th day of April, 2023 by the Lewisville Town Council.

ATTEST:

Dora K. Moore, Town Clerk

Mike Horn, Mayor

DRAFT



TOWN OF LEWISVILLE
 Budget Amendment Ordinance 2023-015
 Amending Budget Ordinance 2022-001

FINANCE DEPARTMENT USE ONLY
Budget Amendment # 26
Pam Orrell, Finance Officer

CODE	ACCOUNT DESCRIPTION	AMOUNT	CODE	ACCOUNT DESCRIPTION	AMOUNT
10-20-5600-4994	Streets - Transfer to Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Projects Fund	\$ 306,297.00	10-00-3990-9000	General Fund - Fund Balance Appropriated	\$ 306,297.00
		\$ 306,297.00			\$ 306,297.00

EXPLANATION: To transfer \$306,297 from the General Fund to the Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Projects Fund which represents the Town's 20% match under the Supplemental Funding Agreement with NC Department of Transportation.

RECOMMENDED BY: Pam Orrell, Town Finance Director

Approved and effective upon adoption this the 13th day of April 2023 by the Lewisville Town Council.

ATTEST:

 Mike Horn, Mayor

 Dora K. Moore, Town Clerk



STAFF REPORT

ITEM:	RESOLUTION 2023-019
SUBJECT:	CONTRACT WITH GIBSON & COMPANY, P.A. FOR AUDIT SERVICES
PREPARED BY:	PAM ORRELL, FINANCE DIRECTOR
DATE SUBMITTED:	4/13/2023

BACKGROUND/SUMMARY:

The Town of Lewisville issued a "Request for Proposals" or "RFP" for audit services for the fiscal year 2022-2023. The Local Government Commission maintains a database of CPA firms that provide audit and accounting services to local governments in North Carolina. We sent the RFP to all 38 CPA firms on the list that service the Piedmont Triad. We requested that the proposals be submitted in 2 sections and that they be sealed. The first section is comprised of the audit firm's prior experience and qualifications of its personnel in performing governmental audits. The second section consists of completed cost estimate sheets. Two audit firms submitted bids. We evaluated each firm on their educational and technical qualifications as well as experience and audit approach. Those making the first cut were then evaluated based on cost.

The following bids were received for the FY 2022-2023 audit:

1. Gibson & Company, P.A. (current audit firm for the Town)
 - GAGAS Audit (Generally Accepted Government Auditing Standards) - \$20,745
 - Single Audit - If total of federal and State expenditures is under \$4,000,000, then \$4,000 for the first major program and \$2,500 for each additional program. If the total of federal and State expenditures exceeds \$4,000,000, then an additional fee of \$1,000 for every \$1,000,000 in excess of \$4,000,000 will be added.
2. RH CPAs, PLLC
 - GAGAS Audit (Generally Accepted Government Auditing Standards) - \$33,983
 - Single Audit - \$2,500 for each major program.

We judged each firm to be fully qualified to perform our annual audit. That just left us to evaluate each firm based on cost. Gibson & Company, P.A. submitted the lower bid and were thus chosen to perform audit services for the current year.

STAFF RECOMMENDATION AND REQUESTED ACTION:

Staff is requesting that Council approve Resolution 2023-019 to approve the contract with Gibson & Company, P.A. to provide audit services for the fiscal year ended June 30, 2023.

FISCAL IMPACT:

See Background/Summary Section above.

ATTACHMENT(S):

- (1) Contract with Gibson & Company, P.A.
- (2) Resolution 2023-019 approving the audit contract with Gibson & Company, P.A. for FY 2022-2023 audit services.



**RESOLUTION 2023-019 OF THE LEWISVILLE TOWN COUNCIL
AUTHORIZING CONTRACT FOR FISCAL YEAR 2022-2023 AUDIT SERVICES**

WHEREAS, Gibson & Company, P.A. has provided auditing services since 2001; and

WHEREAS, Gibson & Company, P.A. has submitted its contract and engagement letter for services for the annual independent audit of the Town for Fiscal Year 2022-2023; and

WHEREAS, the audit is a budgeted line item; and

WHEREAS, the cost of the audit is greater than \$10,000.00 (ten thousand dollars) and requires formal approval.

NOW, THEREFORE BE IT RESOLVED THAT THE LEWISVILLE TOWN COUNCIL approves the contract for the firm of Gibson & Company, P.A. to perform the annual independent audit of the Town's financial statement for Fiscal Year 2022-2023. The amount for the audit of the financial statements is \$20,745.00. A flat additional charge of \$4,000.00 is required if a single audit is required with one major program, a flat additional charge of \$2,500.00 for each additional major program and \$1,000 for every \$1,000,000 in excess of \$4,000,000.

Adopted this the 13th day of January 2022 by the Lewisville Town Council.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

The	Governing Board Town Council
of	Primary Government Unit Town of Lewisville
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 Gibson & Company, P.A.
	Auditor Address 1411 Old Mill Circle Winston-Salem, NC 27103

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 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.
See attached addendum and attached engagement letter
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).

None

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.

DRAFT

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:
Pam A. Orrell	Finance Officer/Town of Lewisville	finance@lewisvillenc.net

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

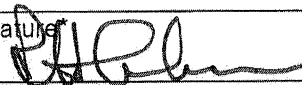
Primary Government Unit	Town of Lewisville
Audit Fee	\$ 20,745(If Single Audit required, see addendum)
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ -0-
Writing Financial Statements	\$ -0-
All Other Non-Attest Services	\$ -0-

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$ 0
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ -0-
Writing Financial Statements	\$ -0-
All Other Non-Attest Services	\$ -0-

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Gibson & Company, P.A.	
Authorized Firm Representative (typed or printed)* R. Harold Gibson, Managing Partner/Principal	Signature* 
Date* 3-9-23	Email Address* harold@gibcocpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Lewisville	
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)* Mike Horn, Mayor	Signature*
Date	Email Address mayor@lewisvillenc.net

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) Pam A. Orrell, Finance Officer	Signature*
Date of Pre-Audit Certificate*	Email Address* finance@lewisvillenc.net

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
N/A	
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*
N/A	
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

ADDENDUM TO CONTRACT TO AUDIT ACCOUNTS AND ENGAGEMENT LETTER

JUNE 30, 2023

The audit fees quoted above are for a Generally Accepted Auditing Standards (GAAS) audit, or a Generally Accepted Government Auditing Standards (GAGAS) audit. If a Single Audit is required, the fees will be increased as follows:

- A) If the total of Federal and State expenditures as listed on the Schedule of Expenditures of Federal Awards (SEFA) are between \$0 and \$4,000,000, an additional fee of \$4,000 will be added. There will also be an additional fee of \$2,500 for each major program in excess of the first major program.
- B) Further, if the total of the Federal and State expenditures as listed on the SEFA schedule exceeds \$4,000,000, an additional fee of \$1,000 per \$1,000,000 (i.e 1/10th of 1%) of the excess expenditures over \$4,000,000 will be added. Also, \$2,500 for each major program will be added.

Signature: _____

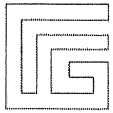
Mayor

Date: _____

Signature: _____

Finance Officer

Date: _____



March 2, 2023

To the Council Members
Town of Lewisville
PO Box 547
Lewisville, NC 27023-0547

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

- 1) Management's Discussion and Analysis.
- 2) Required Supplementary Information

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

- 1) Schedule of expenditures of federal and state awards.
- 2) Combining and individual non-major or fund financial statements.
- 3) Other schedules.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes 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).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states 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 include a paragraph that states 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.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the members of the Town Council of the Town of Lewisville. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because 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, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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.

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

from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Lewisville'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 the Town of Lewisville'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 the Town of Lewisville's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

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

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement,

whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (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.

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 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on

the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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 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.

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

Engagement Administration, Fees, and Other

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

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

We will provide copies of our reports to the Town of Lewisville; 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 Gibson & Company, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the North Carolina 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 Gibson & Company, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the North Carolina 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.

We expect to begin our audit at your earliest convenience and to issue our reports no later than October 31, 2023. R. Harold Gibson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly 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 \$20,745 (this fee is for a GAAS or GAGAS audit; see addendum if Single Audit is required). 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 significantly 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. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. The cost included for the basic audit services are "not-to-exceed".

Our fees for other services, if any, (reconciliations, consultation, etc that are not related to or required by the basic audit) tend to be on an "as needed" basis and are therefore not subject to a fixed fee. We propose that these services, if any, be billed at our standard rate based on the actual time spent as needed or requested by you and you staff. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. These standard rates range from \$64 to \$256 which includes a 20% discount that we offer to municipals. (Please note that this paragraph will not be imposed for "routine questions" with a duration of 30 minutes or less.) This paragraph is intended to apply to "special projects" or requests by you that would require significant time and involvement by us. Further we would advise you of any potential additional fees before they were incurred.

This service engagement arrangement may be terminated by you or by Gibson & Company, P.A. upon written notification.

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

Very truly yours,

Gibson & Company, P.A.



R. Harold Gibson
Managing Partner/Principal

RESPONSE:

This letter correctly sets forth the understanding of the Town of Lewisville

Signature: _____

Title: _____

Date: _____

DRAFT

SHEILA GAHAGAN, CPA

229 Penland Street

Clyde, NC 28721

Phone: 828-627-1040 Fax: 828-627-2329

Report on the Firm's System of Quality Control

July 24, 2020

To: Gibson & Company, P.A. and the Peer Review Committee of the North Carolina Association of CPAs

I have reviewed the system of quality control for the accounting and auditing practice of Gibson & Company, P.A. (the firm) in effect for the year ended March 31, 2020. My 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.

Firms 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

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

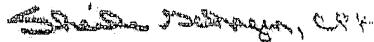
Required Selections and Considerations

Engagements selected for review included an engagement performed under *Governmental Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As part of my peer review, I considered reviews by regulatory entities communicated by the firm, if applicable, in determining the nature and extent of my procedures.

Opinion

In my opinion, the system of quality control for the accounting and auditing practice of Gibson & Company, P.A. in effect for the year ended March 31, 2020, 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*. Gibson & Company, P.A. has received a peer review rating of *pass*.

 Sheila Gahagan, CPA

Sheila Gahagan, CPA