

Lewisville Town Council
Regular Meeting Agenda
January 13, 2022 – 7:00 PM
Digitally Originating - Lewisville Town Hall 1st Floor Council Chambers
6510 Shallowford Road

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/86916229267?pwd=VnQwNmZwaTliaE9NRkg0VURQVC9Sdz09>

Passcode: 532547

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Webinar ID: 869 1622 9267

Passcode: 532547

1. Call to Order:

- a. Roll Call
- b. Invocation – Attorney Bo Houff
- c. Pledge of Allegiance – Council Member Jane Welch
- d. Adoption of Agenda

2. Consent Agenda

- a. Resolution 2022-002 – Acceptance and Approval of Monthly Financials for five months ended November 30, 2021 ([Attachment #1](#))
- b. Approval of Council Briefing Meeting Minutes – December 2, 2021 ([Attachment #2](#))
- c. Approval of Retiring Council Meeting Minutes – December 9, 2021 ([Attachment #3](#))
- d. Approval of Organizational Meeting Minutes – December 9, 2021 ([Attachment #4](#))

3. Introductions, Recognitions, Presentations and/or Proclamations

- a. Sheriff's Office Report

4. Public Forum

- a. Citizens should limit their comments to three (3) minutes.
- b. Written comments may be sent to townclerk@lewisvillenc.net.

5. Appointment(s)

6. Public Hearing(s)

- a. Ordinance 2021063 L-101 Rezoning 771 Williams Rd from RS-20 to HB-C requested by Advanced Appliance Service c/o Mike & Laura Cooper ([Attachment #5](#))

7. Evidentiary Hearing(s)

8. Annexation Request(s)

9. Preliminary Site Plan Approval(s)

10. Unfinished Business

- a. Boards and Committees Update

11. New Business

- a. Resolution 2022-003 – Authorizing auditing services for fiscal year 2021-2022 with a base charge of \$20,745, flat additional charge of \$4,000 if a single audit is required with one major program, and a flat additional charge of \$2,500 for each additional major program ([Attachment #6](#))
- b. Ordinance 2022-003 – Amending Budget Ordinance 2021001 in the amount of \$3,575 for lawn maintenance at Mary Alice Warren Community Center ([Attachment #7](#))
- c. Resolution 2022-004 – Authorizing Change Order #1 with Yards By Us for lawn maintenance at Mary Alice Warren Community Center ([Attachment #8](#))
- d. Ordinance 2022-004 – Amending Budget Ordinance 2021001 in the amount of \$3,827 to purchase two computers and one printer for the May Alice Warren Community Center and one printer for Town Planner ([Attachment #9](#))

12. Administrative Reports

- a. Upcoming events at Shallowford Square and Town holidays
- b. Manager's Report
 - i. PARTF Grant Meetings scheduled
 - a. January 25, February 14, February 17 and March 14 – 6:30 PM - Zoom
 - b. March 17 – 6:30 PM-8:30 PM – Mary Alice Warren Community Center, Lewisville/Vienna Rooms
- c. Clerk's Report
 - i. Council Retreat – February 4-5, Mary Alice Warren Community Center
- d. Approvals at the Briefing and Action Meeting on January 6, 2022
 - i. Ordinance 2022-002 – Amending Budget Ordinance 2021001 in the amount of \$10,651.37 to replace fire alarm system at Town Hall
 - ii. Resolution 2022-001 – Authorizing contract for Town Hall fire alarm system to Sage Security Solutions, LLC in the amount of \$10,651.37

13. For the Good of the Order

- a. Public Comments
 - i. Citizens should limit their comments to three (3) minutes.
 - ii. Written comments may be sent to townclerk@lewisvillenc.net.
- b. Council Comments

14. Adjournment



**RESOLUTION 2022-002 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 five months ended November 30, 2021; 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 five months ended November 30, 2021 and incorporated herein.

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

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

Town of Lewisville
Financial Budget to Actual Report - General Fund
Five Months Ended November 30, 2021

General Fund

Revenues	Budget	Revenue Year to Date	Uncollected	Percentage Collected
Property Tax Collections	\$ 2,765,490.00	\$ 589,567.96	\$ 2,175,922.04	21.32%
Sales Tax Revenue	896,530.00	271,430.01	625,099.99	30.28%
Other Revenues	1,224,570.00	254,675.54	969,894.46	20.80%
Total	4,886,590.00	\$ 1,115,673.51	\$ 3,770,916.49	22.83%
Appropriation from Fund Balance	489,991.00			
	<u>\$ 5,376,581.00</u>			

Departments	Budget	Expenditures Year to Date	Encumbrances Year to Date	Unencumbered and Unspent Balance	Percentage of Budget Spent or Encumbered
Governing Body	\$ 272,820.00	\$ 102,243.59	\$ 9,855.69	\$ 160,720.72	41.09%
Administration	720,213.00	272,601.90	24,230.75	423,380.35	41.21%
Student Leadership	700.00	-	-	700.00	0.00%
Finance	246,851.00	98,910.13	-	147,940.87	40.07%
Debt Service	236,000.00	236,000.00	-	-	100.00%
Planning & Zoning	462,820.00	100,308.26	22,427.85	340,083.89	26.52%
Beautification	90,800.00	31,876.27	46,411.69	12,512.04	86.22%
Community Policing	699,745.00	173,583.42	-	526,161.58	24.81%
Public Safety	10,150.00	3,325.00	-	6,825.00	32.76%
Public Works	468,334.00	189,631.51	32,887.60	245,814.89	47.51%
Streets	250,904.00	19,659.83	5,278.58	225,965.59	9.94%
Powell Bill	316,750.00	21,235.70	-	295,514.30	6.70%
Storm Water	115,341.00	18,609.01	21,599.93	75,132.06	34.86%
Solid Waste	862,605.00	266,590.02	-	596,014.98	30.91%
Recycling	7,195.00	145.00	-	7,050.00	2.02%
Parks and Recreation	380,353.00	121,863.04	32,764.69	225,725.27	40.65%
Transfers to Capital Reserves	235,000.00	235,000.00	-	-	100.00%
Total	<u>\$ 5,376,581.00</u>	<u>\$ 1,891,582.68</u>	<u>\$ 195,456.78</u>	<u>\$ 3,289,541.54</u>	<u>38.82%</u>

General Fund Balance 7/1/2021	\$ 6,167,863.15
Year-to-Date Increase (Decrease) FY 6/30/2022	(775,909.17)
General Fund Balance 11/30/2021	<u>\$ 5,391,953.98</u>

Town of Lewisville
Financial Budget to Actual Report - Willow Run Municipal Service District
Five Months Ended November 30, 2021

Willow Run Municipal Service District

Revenues	Budget	Revenue Year to Date	Uncollected	Percentage Collected
Revenues	\$ 40,750.00	\$ 7,005.36	\$ 33,744.64	17.19%
Total	\$ 40,750.00	\$ 7,005.36	\$ 33,744.64	17.19%
Appropriation from Fund Balance	\$ -			
	<u>\$ 40,750.00</u>			

	Budget	Expenditures Year to Date	Encumbrances Year to Date	Unencumbered and Unspent Balance	Percentage of Budget Spent or Encumbered
Expenditures	\$ 40,750.00	\$ 7,440.00	\$ 11,760.00	\$ 21,550.00	47.12%
Total	\$ 40,750.00	\$ 7,440.00	\$ 11,760.00	\$ 21,550.00	47.12%

MSD Fund Balance 7/1/2021	\$ 193,840.25
Year-to-Date Increase (Decrease) FY 6/30/2022	(434.64)
MSD Fund Balance 11/30/2021	<u>\$ 193,405.61</u>

**Town of Lewisville
Other Funds
November 30, 2021**

Capital Reserves Funds

GWR ROW/Construction Capital Reserve	\$ 1,049,443.63
Sidewalks, Bike Paths, and Greenways Capital Reserve	132,063.47
Municipal Buildings/Land Capital Reserve	130,217.65
Public Works Facility Capital Reserve	329,681.97
Total Capital Reserve Fund Balances	<u><u>\$ 1,641,406.72</u></u>

Capital Projects Funds

GWR ROW/Construction Capital Project	\$ 734,819.65
JWP Maintenance Facility/Playground Expansion Capital Project	20,629.05
Gateway Project Capital Project	188,889.14
Community Center Capital Project	507,943.07
Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Project	253,872.94
Total Capital Projects Fund Balances	<u><u>\$ 1,706,153.85</u></u>

Special Revenue Funds

American Rescue Plan Special Revenue Fund	\$ 2,012,235.75
Total Special Revenue Funds	<u><u>\$ 2,012,235.75</u></u>

Lewisville Town Council
Briefing and Action Meeting Minutes
December 2, 2021 – 6:30 PM
Digitally Originated - Lewisville Town Hall 1st Floor Council Chambers
6510 Shallowford Road

1. Call to Order:

- a. Mayor Horn opened the meeting being streamed electronically at 6:30 PM. In attendance were Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, and Ken Sadler. Council Members David Smitherman and Jane Welch were excused. Also attending were Town Manager Hank Perkins, Town Attorney Bowen Houff, Town Planner Stacy Tolbert, Finance Director Pam Orrell, Public Works Director Ryan Moser, Town Clerk Joyce Walker and Town Clerk in transition Dora Moore.
- b. Adoption of Agenda – Council Member Franklin moved to approve the agenda. The motion was seconded by Council Member Hunt and approved unanimously with a roll call vote of ayes from Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, and Ken Sadler.

2. Guests, Introductions, Recognitions and Presentations for December 2, 2021

- a. None

3. Items That Require Council Direction

- a. Proclamations – Mayor Horn shared that he receives a couple of proclamation requests each month with most requests unrelated to Lewisville. Council consensus was to allow the Mayor to continue using his judgement and issue proclamations with local presence or activity.
- b. Public/Zoom Meetings for Boards and Committees – After some discussion, no decision was made regarding board and committee meetings.
- c. Recreation Facilities Manager Position – Manager Perkins shared with Council a draft job description and salary range for a Recreation Facilities Manager position. This staff member would be specific to the Mary Alice Warren Community Center while assisting with other recreational facilities. It was noted this position is in line with the Parks and Recreation master plan. Council requested Manager Perkins refine the salary and job description for further consideration at the regular Council meeting.

Mayor Horn excused himself at 7:35 PM and requested Mayor Pro Tem Foster to take over the meeting.

Council requested Manager Perkins check on potentially using a job placement agency for a temporary employee.

Mayor Horn returned to the meeting at 7:36 PM.

After much discussion, Council requested that in addition to the refined salary and job description that a report on the current demand at the Mary Alice Warren Community Center be shared with Council.

- d. Council Planning Day – A Council retreat was scheduled for February 11 and 12, 2022. The retreat will begin at 5 PM Friday with dinner and reconvene at 8 AM Saturday. Topics and information Council wish to have on the agenda should be submitted to Mrs. Moore, copying Manager Perkins.

At 8:12 PM, a 10-minute recess was taken.

4. Items Requiring Action at Briefing

- a. 2021 Meeting Calendar Update – The December 9 Council Meeting will be in person with mask wearing highly recommended. Council Member Hunt moved to approve the revised 2021 meeting calendar. The motion was seconded by Council Member Franklin and approved unanimously with a roll call vote of ayes from Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, and Ken Sadler.
- b. Ordinance 2021065 – Amending Budget Ordinance 2021001 in the amount of \$2,500.00 to contract with KDT Grading, Inc. for asbestos abatement at 324 Lewisville-Vienna Road – Mr. Moser presented the proposed budget amendment for asbestos removal. Council Member Franklin moved to approve Ordinance 2021065. The motion was seconded by Council Member Sadler and approved unanimously with a roll call vote of ayes from Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, and Ken Sadler. *(Ordinance 2021065 is herein incorporated by reference into the minutes.)*

5. Unfinished Business – None

6. Administrative Reports

- a. Manager – Manager Perkins reported that, once again, no bid offers were received for the Gateway project. Staff will regroup.
- b. Attorney – None
- c. Public Works
 - i. Mr. Moser stated the carpet cleaning quote will be discussed later in the meeting.
 - ii. Mr. Moser hopes to obtain a quote for grounds maintenance, leaf removal and new grass planting at the Mary Alice Warren Community Center.
- d. Planning - None
- e. Finance – None
- f. Clerk
 - i. Christmas Tree Lighting on Friday, December 3 at 7:00 PM at Shallowford Square – Mrs. Stacy Howard has secured carolers and Santa for this annual joint event between the Town and the Lewisville Civic Club.
 - ii. Retirement Reception for Town Clerk Joyce Walker on Sunday, December 5 at 2:00 PM at Mary Alice Warren Community Center
 - iii. Elected officials will take the oath of office on Thursday, December 9 at the regular Council meeting.
 1. Council photos will not be taken at this time.
 - iv. The 37th annual Lewisville Civic Club's Christmas Parade will be held on Sunday, December 12 at 3:00 PM. Safety information will be emailed to Council Members and Council will meet prior to 2:15 PM at same location as in past years.
 - v. Essentials of Government courses will be held in-person December 16-17 in Cary; January 6-7 in Asheville; and, January 13-14 in Wilmington. Online sessions will be available December 13-15 and January 26-28.

7. Agenda Items for Regular Meeting on December 9, 2021

- a. Tentative Agenda
 - i. Consent Agenda
 1. Resolution 2021072 – Acceptance and Approval of Monthly Financials for October 2021
 2. Approval of Council Meeting Minutes – October 14, 2021
 3. Approval of Council Briefing and Action Minutes – November 4, 2021

4. Approval of Council Meeting Minutes – November 10, 2021
 - ii. Introductions, Recognitions, Presentations and/or Proclamations
 1. Presentations
 - a. Sheriff's Office Report
 2. Proclamations
 - iii. Appointments
 1. Council Appointments
 - iv. Public Hearings
 1. Ordinance 2021063 – L-101 Rezoning of 771 Williams Road from RS-20 to HB-C requested by Advanced Appliance Service c/o Mike & Laura Cooper
 - a. Mrs. Tolbert shared the staff report and information related to the rezoning request. It was noted the applicant agreed to five conditions **requested** by the Planning Board.
(Powerpoint is attached.)
 - v. Technical Review(s) for Compliance
 - vi. Preliminary Site Plan Review(s)
 - vii. Evidentiary Hearing(s)
 - viii. Old Business
 - ix. New Business
 1. Ordinance 2021064 – Amending Budget Ordinance 2021001 in the amount of \$3,705.00 for carpet cleaning at Town Hall and the Town Hall Annex
 2. Resolution 2021073 – Lewisville Tomorrow Master PARC Plan
 - a. Plan would be used to apply for PARTF grants. Manager Perkins stated that once plan is approved, public meetings via Zoom would be held.
 - b. Approval of Tentative Agenda for regular meeting on December 9, 2021
 - i. The following items were added to the agenda: Boards and Committees Update and In-Person/Zoom Meetings.
 - ii. Council Member Hunt moved to approve the tentative agenda for December 9, 2021. The motion was seconded by Council Member Sadler and approved unanimously with a roll call vote of ayes from Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, and Ken Sadler.
8. **For the Good of the Order**
9. **Adjournment** - Council Member Franklin moved to adjourn the meeting at 9:05 PM. The motion was seconded by Council Member Sadler and approved unanimously with a roll call vote of ayes from Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, and Ken Sadler.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

Lewisville Town Council
Retiring Council Meeting Minutes
December 9, 2021 – 6:30 PM
Lewisville Town Hall 1st Floor Council Chambers
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, Melissa Hunt, Ken Sadler, David Smitherman and Jane Welch. Also attending were Town Manager Hank Perkins, Town Attorney Bowen Houff, Town Planner Stacy Tolbert, Finance Director Pam Orrell, Public Works Director Ryan Moser, Town Clerk Joyce Walker, Town Clerk in transition Dora Moore and Sergeant PJ Stringer.
- b. Presentation of Colors – American Legion Post 522 led by Commander Norman Shea
- c. Pledge of Allegiance – Council Member David Smitherman
- d. Invocation – Attorney Bowen Houff
- e. Adoption of Agenda – Council Member Hunt moved to approve the agenda. The motion was seconded by Mayor Pro Tem Jeanne Marie Foster and approved unanimously.

2. Consent Agenda

- a. Consent Agenda Items
 - i. Resolution 2021072 - Acceptance and Approval of Monthly Financials for October 2021
 - ii. Approval of Council Meeting Minutes - October 14, 2021
 - iii. Approval of Council Briefing and Action Minutes - November 4, 2021
 - iv. Approval of Council Meeting Minutes - November 10, 2021
 - v. Ordinance 2021066 - Dissolving the Utilities and Stormwater Committee
 - vi. Ordinance 2021067 - Amending Chapter 13 of the Lewisville Town Code
 - vii. Resolution 2021074 - Dissolving of the Community Center Coordinating Group
- b. Mayor Pro Tem Foster requested dissolving of the Utilities and Stormwater Committee be removed from the consent agenda. Mrs. Walker noted the proposed town code amendment would need to be removed also. Council Member Franklin moved to approve the consent agenda as amended. The motion was seconded by Council Member Sadler and approved unanimously.
- c. Mayor Pro Tem Foster moved to allow the Boards and Committees group to review and advise Council around retreat time how to proceed with boards and committees. The motion was seconded by Council Member Welch and approved unanimously.
(Resolution 2021072 and Resolution 2021074 are herein incorporated by reference into the minutes.)

3. Presentations, Introductions and/or Proclamations

- a. American Legion Post 522, Commander Norman Shea – Council Member Smitherman moved to approve Proclamation 2021007. The motion was seconded by Council Member Hunt and approved unanimously. *(Proclamation 2021007 is herein incorporated by reference into the minutes.)*
- b. Forsyth County Sheriff's Office – Sergeant Stringer provided current call statistics: Calls for Service – 655; Security Checks – 391; Traffic Arrests/Violations – 46; Alarms – 30; Priority Call Response time – 6.5 minutes. Sergeant Stringer noted that traffic patterns will change some Sunday and roads will be closed around 2:30/2:45 PM for the Christmas Parade.
- c. Lewisville Tomorrow Master PARC Plan – Mrs. Tolbert introduced Laura Handleton, Kimley Horn Consultants, who has worked on the proposed PARC Plan. Mrs. Tolbert shared the Parks & Recreation Board unanimously approved the plan and have requested Council to approve the plan also. Ms. Handleton gave an overview of the proposed plan that recommends 1) smaller parks towards the edge of town, 2) four neighborhood parks (approximately 2-5 acres) over next ten years, 3) hiring a point person to implement plan, and 4) recreational programs. A total of 866

survey responses were received with 20-30 people attending each meeting. It was noted that adoption of the plan is needed for PARTF and other grant applications. Council Member Hunt moved to approve Resolution 2021073, adopting the Lewisville Tomorrow Master PARC Plan. The motion was seconded by Council Member Smitherman and approved unanimously. (*Resolution 2021073 is herein incorporated by reference into the minutes.*)

- d. Honoring Town Clerk Joyce Walker – Council Member Smitherman moved to approve Proclamation 2021008 honoring Mrs. Walker’s service to the Town. The motion was seconded by Council Member Welch and approved unanimously. Mayor Horn presented the proclamation to Mrs. Walker. Manager Perkins presented a gift certificate from Council and staff to Mrs. Walker. (*Proclamation 2021008 is herein incorporated by reference into the minutes.*)
- e. Mayor Horn thanked staff and Council for serving on the community center committee.

4. **Public Forum** – No comments.

5. **Appointments** – None

6. **Preliminary Site Plan Approval(s)** – None

7. **Evidentiary Hearing(s)** – None

8. **Technical Review(s) for Compliance** – None

9. **Public Hearing(s)**

- a. Public hearing on L-101 to rezone 771 Williams Road from RS-20 to HB-C requested by Advanced Appliance Service c/o Mike and Laura Cooper
 - i. Due to unforeseen circumstances, Mrs. Tolbert reported the applicant has requested the public hearing be tabled until January 13, 2022. Mrs. Tolbert reached out to some of the community to inform them of the applicant’s request.
 - ii. Council Member Welch moved to open the public hearing at 7:15 PM and to continue the hearing to January 13, 2022. The motion was seconded by Council Member Franklin and approved unanimously. Letters will be sent to neighbors informing them of the postponement.

10. **Old Business**

- a. Mayor Pro Tem Foster updated Council on the boards and committees study of procedures and beta test of committee scribes.

11. **New Business**

- a. Ordinance 2021064 – Amending Budget Ordinance 2021001 in the amount of \$3,705.00 for carpet cleaning at Town Hall and Town Hall Annex - Council Member Smitherman moved to approve Ordinance 2021064. The motion was seconded by Council Member Hunt and approved unanimously. (*Ordinance 2021064 is herein incorporated by reference into the minutes.*)
- b. Ordinance 2021068 – Amending Budget Ordinance 2021001 in the amount of \$39,780.00 for a Community Center Facilities and Programming Manager position – Manager Perkins reported this position would be focused at the Mary Alice Warren Community Center serving as program manager to ensure programs, event planning and facilities management. This is a full-time, non-exempt position requiring a flexible schedule due to weekend and evening events. The employee would report to Manager Perkins. Pay range is approximately \$18-\$23/hour and is on the low end of pay grade 3. The proposed budget amendment includes base salary, overtime and benefits.

Manager Perkins will advertise the position with the Winston-Salem Journal, Southern City and Indeed and hopes to have the job filled by February 1, 2022. Council Member Sadler expressed concern with the salary, not the position. Mayor Horn moved to approve Ordinance 2021068. The motion was seconded by Council Member Smitherman. Mayor Horn, Mayor Pro Tem Foster and Council Members Hunt, Smitherman and Welch voted in favor. Council Members Franklin and Sadler opposed noting their opposition was the salary not the position. Motion passed 5-2. *(Ordinance 2021068 is herein incorporated by reference into the minutes.)*

- c. Ordinance 2021069 – Amending Budget Ordinance 2021001 to reflect the Community Center Facilities and Programming Manager position - Council Member Hunt moved to approve Ordinance 2021069. The motion was seconded by Mayor Pro Tem Foster and approved unanimously. *(Ordinance 2021069 is herein incorporated by reference into the minutes.)*

12. Administrative Reports

- a. Upcoming Town Holidays – Town offices will be closed December 24-27 and December 31.
- b. Items approved at December 2, 2021 Briefing and Action Meeting
 - i. Updated 2021 Meeting Calendar
 - ii. Ordinance 2021065 – Amending Budget Ordinance 2021001 in the amount of \$2,500.00 to contract with KDT Grading, Inc. for asbestos abatement at 324 Lewisville-Vienna Road

13. Public Comment – No comments.

14. For the Good of the Order

- a. Council Comments – Council Member Welch expressed her pleasure to serve and that it was good to meet in person.
- b. Oath of Office – Town Clerk Joyce Walker gave the oath of office to elected Council Members:
 - i. Mayor Mike Horn
 - ii. Council Member Jeanne Marie Foster
 - iii. Council Member Fred Franklin
 - iv. Council Member Melissa Hunt
 - v. Council Member Ken Sadler
 - vi. Council Member David Smitherman
 - vii. Council Member Jane Welch

15. Adjournment - Council Member Franklin moved to adjourn the meeting at 7:58 PM. The motion was seconded by Mayor Pro Tem Foster and approved unanimously.

16. Reception

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

Lewisville Town Council
Organizational and Action Meeting Minutes
December 9, 2021 – 6:30 PM
Lewisville Town Hall 1st Floor Council Chambers
6510 Shallowford Road

1. Call to Order

- a. Mayor Horn opened the meeting at 8:10 PM. In attendance were Mayor Mike Horn, Mayor Pro Tem Jeanne Marie Foster and Council Members Fred Franklin, Melissa Hunt, Ken Sadler, David Smitherman and Jane Welch. Also attending were Town Manager Hank Perkins, Town Attorney Bowen Houff, Town Planner Stacy Tolbert, Finance Director Pam Orrell, Public Works Director Ryan Moser, Town Clerk Joyce Walker and Town Clerk in transition Dora Moore.
- b. Adoption of Agenda – Council Member Welch moved to approve the agenda. The motion was seconded by Council Member Smitherman and approved unanimously.

2. Election of Mayor Pro Tem

- a. Mayor Horn nominated Jeanne Marie Foster to serve as Mayor Pro Tem. Motion was seconded by Council Member Welch and approved unanimously.
- b. Oath of Office was given by Town Clerk Joyce Walker.
 - i. Mayor Pro Tem Jeanne Marie Foster
- c. Resolution 2021075 – Conferring powers, duties and signatures of the Mayor to the Mayor Pro Tem in the absence of the Mayor - Council Member Franklin moved to approve Resolution 2021075. The motion was seconded by Council Member Smitherman and approved unanimously. *(Resolution 2021075 is herein incorporated by reference into the minutes.)*

3. Council Appointment Nominations

- a. Mayor Horn moved to approve the Council appointment nominations as presented. The motion was seconded by Council Member Hunt and approved unanimously.
 - i. Winston-Salem/Forsyth County Urban Planning Area Transportation Advisory Committee (TAC)
Primary – Mayor Mike Horn
Alternate – Council Member Ken Sadler
 - ii. Piedmont Triad Regional Council of Governments Delegates
Primary – Council Member Fred Franklin
Alternate – Council Member Melissa Hunt
 - iii. Special Projects Review Committee
Member 1 – Council Member David Smitherman
Member 2 – Council Member Jane Welch
Member 3 – Council Member Melissa Hunt
 - iv. Administrative Committee
Member 1 – Mayor Mike Horn
Member 2 – Council Member Ken Sadler
Member 3 – Mayor Pro Tem Jeanne Marie Foster
 - v. Mayor's Roundtable
Member 1 – Mayor Mike Horn
Member 2 – Mayor Pro Tem Jeanne Marie Foster

4. New Business

- a. 2022 Council, Board and Committee meeting in person or via Zoom – Council Member Smitherman moved that all meetings be in person. Council Member Franklin expressed concerns about 6:30 PM in person meeting time. Motion failed due to no second.

Council Member Sadler moved that briefings be held via Zoom and regular meetings be in person. The motion was seconded by Council Member Franklin and passed unanimously.

Council Member Sadler moved that briefings be held at 6:30 PM and regular meetings be held at 7:00 PM. The motion was seconded by Council Member Welch. Mayor Horn, Mayor Pro Tem Foster, and Council Members Franklin, Hunt, Sadler and Welch voted in favor. Council Member Smitherman opposed. Motion passed 6-1.

Mayor Horn moved that that Boards and Committees choose whether to meet in person or via Zoom, Planning Board public hearing meetings be in person and Zoning Board of Adjustment meeting be in person. Furthermore, Planning Board can determine if working sessions will be in person or via Zoom. The motion was seconded by Council Member Smitherman and passed unanimously.

Mayor Pro Tem Foster expressed concern about the inability to broadcast when virtual meetings are no longer permissible when the current State of Emergency is lifted. She requested ways to enhance the standard meeting be evaluated. Manager Perkins will evaluate technology options including noting a webcam may be the initial step.

- b. 2022 Meeting Schedule – It was noted that adoption of the 2022 Meeting Schedule includes approval of the 2022 Development Review Schedule. Council Member Smitherman moved to approve the 2022 Meeting Schedule. The motion was seconded by Council Member Hunt and passed unanimously.

5. **Administrative Reports**

- a. Manager
 - i. Council Retreat Dates were scheduled for February 4-5, 2022 at the Mary Alice Warren Community Center.
- b. Clerk
 - i. Board and Committee appointments will be in March 2022.
 - ii. Ethics training (NCGS 160A-86) is required for all recently elected officials.

6. **Public Comment** – No comments.

7. **For the Good of the Order**

- a. Mayor Horn presented a plaque to Town Clerk Joyce Walker.

8. **Adjournment** - Council Member Sadler moved to adjourn the meeting at 9:21 PM. The motion was seconded by Council Member Smitherman and approved unanimously.

9. **Reception**

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

DRAFT

**TOWN OF LEWISVILLE
ORDINANCE 2021063
AMENDING THE TOWN OF LEWISVILLE ZONING ORDINANCE
OF THE UNIFIED DEVELOPMENT ORDINANCES AND ZONING MAP OF THE
TOWN OF LEWISVILLE, NORTH CAROLINA**

**Re-zoning (Map Amendment) from RS-20 (Residential Single Family, minimum lot size 20,000 sq. ft.) to HB-C (Highway Business - Conditional) Uses: Professional Office; Services, Business A; Services, Business B; Services, Personal; & School, Vocational or Professional
(Zoning Docket L-101)
771 Williams Road**

WHEREAS, Town of Lewisville published notification of this pending re-zoning on Sunday, November 21, 2021 and Sunday, November 28; and

WHEREAS, Town of Lewisville has received an affidavit of publication for the aforementioned dates; and

WHEREAS, sign posting of the property occurred on September 29, 2021; and

WHEREAS, these procedures have been performed and certified by Town Staff in accordance with North Carolina land use regulations found in N. C. §160D-601; and

WHEREAS, the Lewisville Town Council accepts the Staff Report; and

WHEREAS, the Lewisville Planning Board held its public hearing on October 13, 2021 and at its meeting on October 27, 2021, rendered its recommendation of approval to Council; and

WHEREAS, the Lewisville Planning Board has favorably recommended the rezoning request to the Town Council with suggested conditions; and

WHEREAS, the uses requested are allowed under the Highway Business zoning district; and

WHEREAS, commercial development is encouraged in this area by the Town's Comprehensive Plan.

NOW THEREFORE BE IT ORDAINED that the Lewisville Town Council finds that the proposed rezoning amendment is consistent with and conforms to the goals and recommendations of the 2015 Lewisville Comprehensive Plan and the Forsyth County Legacy Plan. Further, we find that the action to be taken is reasonable and in the public interest and therefore approve the amendment.

BE IT FURTHER ORDAINED AS FOLLOWS:

Section 1. The Town of Lewisville Zoning Ordinance of the Unified Development Ordinances and the Official Zoning Map of the Town of Lewisville, North Carolina are hereby amended by changing the zoning classification, i.e. from RS-20, Residential Single Family, minimum lot size 20,000 sq. ft., to HB-C, Highway Business - Conditional.

Section 2. The following Planning Board recommendations are accepted as conditions for approval:

1. The front of the building, identified as the street facing facade, shall be constructed of pedestrian

**TOWN OF LEWISVILLE
ORDINANCE 2021063
AMENDING THE TOWN OF LEWISVILLE ZONING ORDINANCE
OF THE UNIFIED DEVELOPMENT ORDINANCES AND ZONING MAP OF THE
TOWN OF LEWISVILLE, NORTH CAROLINA**

- scaled brick, wood, stone, cast stone, decorative concrete masonry, exposed architectural concrete, stucco, complimentary non-vinyl siding, or a combination thereof. Exposed vinyl siding, exposed metal siding, painted concrete, painted brick, painted concrete masonry and standard gray concrete masonry are not acceptable exterior materials. Roofing materials exposed to view shall be standing seam metal or cooper, concrete, slate or clay roof tile, or architectural dimensional asphaltic shingles. Exposed roofing felt and standard 3-tab asphaltic roof shingles are not allowed.
2. The color of the building shall incorporate a single base color and no more than two (2) compatible secondary minor accent colors. Natural earth tones are encouraged; bright primary colors are discouraged and shall only be used as accent colors.
 3. Windows shall be added to all street fronting facades and all parking lot facing facades so as there are no significant changes in aesthetic appearance. Windows shall be sized and oriented to be proportional to the building. Reflective mirrored glazing is not acceptable.
 4. Plantings shall be installed along the west side of the building between the building wall and the parking lot area.
 5. The request shall be modified to eliminate the proposed use of Veterinary Services.

Section 3. Legal Description

The property is 3.57 acres, PIN 5874-64-3831, located at 771 Williams Road as shown on the **attached map** incorporated herein.

Section 4. This ordinance shall be effective from and after its adoption.

ADOPTED THIS THE 13TH DAY OF JANUARY 2022 BY THE LEWISVILLE TOWN COUNCIL

Mike Horn, Mayor

ATTEST:

Dora K. Moore, Town Clerk

SPECIAL USE DISTRICT REZONING STAFF REPORT

Advanced Appliance _Williams Road

DOCKET: L-101
STAFF: Stacy Tolbert, Town Planner

Petitioner: Advanced Appliance Service c/o Mike & Laura Cooper
Ownership: Martha C Bodford

REQUEST OF REZONING:

From: RS-20 (Residential Single Family, minimum lot size of 20,000 sq. ft.)
To: HB-C (Highway Business - Conditional)
Uses: Professional Office; Services, Business A; Services, Business B; Services, Personal; Veterinary Services; & School, Vocational or Professional.
PIN#(s): 5874-64-3831
Acreage: 3.57 acres

LOCATION:

Street: 771 Williams Road
Jurisdiction: Town of Lewisville

PROPERTY SITE/IMMEDIATE AREA:

Existing Structures on Site: The site is currently vacant.

Adjacent uses:

- * North - Abuts NCDOT Right-Of-Way for US 421 off ramp/Williams Road Interchange.
- * East - Abuts NCDOT Right-of-way for US 421 off ramp/Williams Road Interchange.
- * South - Fronts Williams Road, Single Family Homes located across Williams Road, zoned RS-20.
- * West - Institutional Use, Collide Church, zoned RS-20.

GENERAL AREA:

Character/Maintenance: This area is a transition zone between commercial usage, institutional usage and residential usage.

PHYSICAL FEATURES:

Topography: The site slopes gently from the southeast to the northwest away from Williams Road.

Vegetation/habitat: The majority of the property is wooded.

Impact on Existing Features: Impacts are to be expected. The wooded areas are likely to be removed to construct commercial business.

WATER AND SEWER FACILITIES:

Public water is available to the site. The property will be served by a private septic system.

TRANSPORTATION:

Direct Access to Site: Williams Road
Street Classification(s): Williams Road Minor Thoroughfare
Average Daily Traffic Count/Estimated: no recent data found

HISTORY/RELEVANT ZONING CASES:

- * L-019; Property rezoned from RS-20 to LB-S for a car wash; approved 04/10/2001; located along Williams Road in the Downtown Gateway Area across from the Oaks Shopping Center driveway; Planning Board and staff recommended approval.
- * L-027; Property rezoned from RS-20 to LD2-S for a convenience store; approved 02/13/2003; located on the south side of US 421 at the roundabout of Concord Church & Williams Road; Planning Board and staff recommended approval.
- * L-042; Property rezoned from RS-30 to NB-S in 1999 then rezoned again from NB-S to NO-S for limited office uses; approved 05/12/2005; located at the northwest quadrant of the Lewisville-Vienna Road and Robinhood Road intersection.

CONFORMITY TO PLANS:

Lewisville Comprehensive Plan Update 2015 - The Comprehensive Plan illustrates areas for commercial development are appropriate where shown on the Preferred Land Use Map, including the downtown, the Vienna Business District and areas slightly expanded. Map 9 in the Comprehensive Plan titled Preferred Land Use identifies the subject property as preferred commercial property.

The Plan also identifies this area around the US 421 interchange as properties within the Downtown Gateway Area (DGA). On January 14, 2021, the Town Council voted to re-define the Downtown Core Area and the Downtown Gateway Area. This property is no longer considered to be in the Downtown but is still identified on the Preferred Land Use map as commercial.

Legacy Development Guide - The Legacy 2030 Update identifies the property as being in the Growth Management Area (GMA) 3 calling for suburban neighborhoods. The Legacy plan also identifies the property's preferred land use to be commercial uses..

Lewisville Greenway and Pedestrian Connections Plan- This property is not identified in the Lewisville Greenway and Pedestrian Connections Plan as a property required to install sidewalks along the frontage. This portion of Williams Road is nor recommended for a sidewalk or greenway.

ANALYSIS:

The applicant is requesting a change from RS-20 zoning to HB-C; as a "conditional zoning" request, a site plan has been submitted for review by staff and the Board. The site plan includes an approximate 8,000 square foot commercial building with parking and landscaping and access off Williams Road. The HB (Highway Business) zoning district is intended to accommodate retail services and distributive uses. The district is not intended to encourage or accommodate strip commercial development. The district is also intended for application in GMAs 2, 3 and 4. The property is located within GMA 3 and the proposal is for a single commercial building, not strip commercial development.

The lot size and dimensional differences are summarized below:

	RS-20	HB
Minimum Lot Size -	20,000 sq.ft.	20,000 sq.ft.
Minimum Lot Width -	95 ft	100 ft
Minimum Front Yard -	30 ft	40 ft
Minimum Rear Yard -	30 ft	20 ft

The Town's *Comprehensive Plan* designates the area within which the project lies as GMA-3 "Suburban Neighborhood." This acknowledges opportunities made available by having access to public water/sewer and proximity to existing thoroughfares such as US421. The proposed HB-C zoning would support the uses in the nearby downtown area of Lewisville. The 2015 Comprehensive plan recommends developing Lewisville in accordance with Map 9, the Preferred Land Use Map. It also recommends encouraging responsible commercial development in the downtown and other established commercial areas. Although the use may differ from some of the existing uses in the area, the proposed land use is appropriate for the area.

Town staff is of the opinion that the request is consistent with the Town's *Comprehensive Plan and Legacy* for the area and complements the uses in the activity center. The developer has or will need to follow the non-residential requirements in Chapter B, Article 3, including but not limited to the requirements below:

1. Erosion control permits shall be obtained through The City of Winston-Salem.
2. Stormwater management permits, if required, must be obtained through the Town of Lewisville before issuing building or zoning permits.
3. TRC Comments must be remedied.

FINDINGS:

1. The request is for conditional zoning; a preliminary draft site plan has been submitted and specific uses requested. If the property is later changed or uses are to be added, the Planning Board and the Town Council will be required to review and approve the request for the change.
2. The uses requested are allowed under the Highway Business zoning district.
3. The requested zoning would allow small commercial development that is supported by existing infrastructure and encouraged by the Town's Comprehensive Plan.
4. The proposed zoning district would introduce a use(s) or development that would not significantly impact the surrounding neighborhoods due to the low density commercial development proposed. The proposal is not expected to cause an increase traffic.

STAFF RECOMMENDATION:

The site has available infrastructure to support the density of development that is being proposed. Statements found in the *Lewisville Comprehensive Plan* identify this specific property to be preferred commercial use. Given these findings and other supporting information found in this report, staff recommends the rezoning to the Planning Board.

PLANNING BOARD RECOMMENDATION:

The Planning Board voted unanimously at their October 27, 2021 Planning Board Meeting to recommend approval of the rezoning request with the following conditions:

1. The front of the building, identified as the street facing facade, shall be constructed of pedestrian scaled brick, wood, stone, cast stone, decorative concrete masonry, exposed architectural concrete, stucco, complimentary non-vinyl siding, or a combination thereof. Exposed vinyl siding, exposed metal siding, painted concrete, painted brick, painted concrete masonry and standard gray concrete masonry are not acceptable exterior materials. Roofing

materials exposed to view shall be standing seam metal or copper, concrete, slate or clay roof tile, or architectural dimensional asphaltic shingles. Exposed roofing felt and standard 3-tab asphaltic roof shingles are not allowed.

2. The color of the building shall incorporate a single base color and no more than two (2) compatible secondary minor accent colors. Natural earth tones are encouraged; bright primary colors are discouraged and shall only be used as accent colors.
3. Windows shall be added to all street fronting facades and all parking lot facing facades so as there are no significant changes in aesthetic appearance. Windows shall be sized and oriented to be proportional to the building. Reflective mirrored glazing is not acceptable.
4. Plantings shall be installed along the west side of the building between the building wall and the parking lot area.
5. The request shall be modified to eliminate the proposed use of Veterinary Services.

ADJACENT OWNERS

ID#	Direction	Parcel #	Owner	Owner Address	Zoning
1	Northwest	5875-55-813	Indu Realty, LLC	811 Trinity Place Ct., Lewisville, NC 27023	RS20
2	West	5875-54-9894	Collide Church	PO Box 151, Yadkinville, NC 27055	RS20
3	South	5875-54-3488	Wafa, LLC	2404 Voyager Cir., Raleigh, NC 27603	RS20
4	South	5875-54-5535	Richard & Lindsey Adams	300 Westba Ln., Lewisville, NC 27023	RS20
5	South	n/a	NCDOT	n/a	ROW
6	North	n/a	NCDOT	n/a	ROW
6	East	n/a	NCDOT	n/a	ROW

PURPOSE & COMPATIBILITY

The purpose of this special use rezoning is to change the zoning from RS20 to HB-S implementing the area plan and allowing for the location of an HVAC, plumbing, electrical and repair service provider.

The site plan provides for 28% preservation of the existing tree canopy, protects the existing vegetation along the exist US 421 corridor, provides for at least 40' building setback and an enhanced vegetative buffer along Williams Rd. The Site will be developed in accordance with the Lewisville LDO and in coordination with the permitting offices of NCDOT & NCDEQ to meet the high standards for site development in the Town and the State of North Carolina.

PRELIMINARY DEVELOPMENT SCHEDULE

- 1) Phase 1 Special Use rezoning on or before 11/2021
- 2) Phase 2 Development Plan Approval on or before 3/2022
- 3) Permitting & Construction on or before 7/2022

PROPOSED USES

Professional Office, Services, Business A, Services, Business B, Services, Personal, Veterinary Services, School, Vocational or Professional, Storage Yard as accessory to a primary use.

GENERAL NOTES

Boundary Information -

Boundary information was downloaded from information available from the WSFC database.

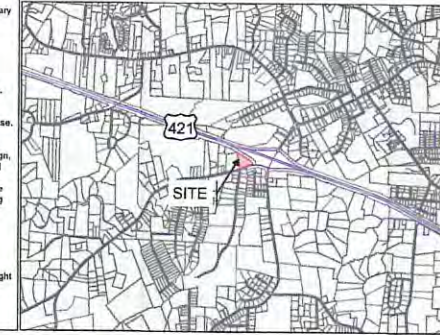
Topographic Information -

Topographic information was downloaded from information available from the WSFC database.

Development Notes -

- 1) Proposed building footprints may vary during development plan review, architectural design, NCDOT driveway permitting, and/or soil percolation test. Modifications to the site layout shall require Planning Staff review and approval.
- 2) Landscaping with buffers, streetscapes, and parking lot are conceptual. Final Landscape plans shall meet Lewisville Ordinance requirements and any conditions as part of this zoning approval. Use of existing trees for credit may be permitted in accordance with LDO Table B.3.12 to meet Buffering standards.
- 3) Stormwater Design (if applicable) will be in accordance with Lewisville Ordinance requirements and the NCDEQ.
- 4) Utilities located as part of the site development are to be placed underground.
- 5) The property exists within the 100 ft Throughfare Overlay District.
- 6) NCDOT driveway permits shall be required for both entrance points depicted. A 10'x70' sight easement shall be required at each entrance.
- 7) Signage shall be permitted in accordance with the Lewisville LDO

VICINITY MAP

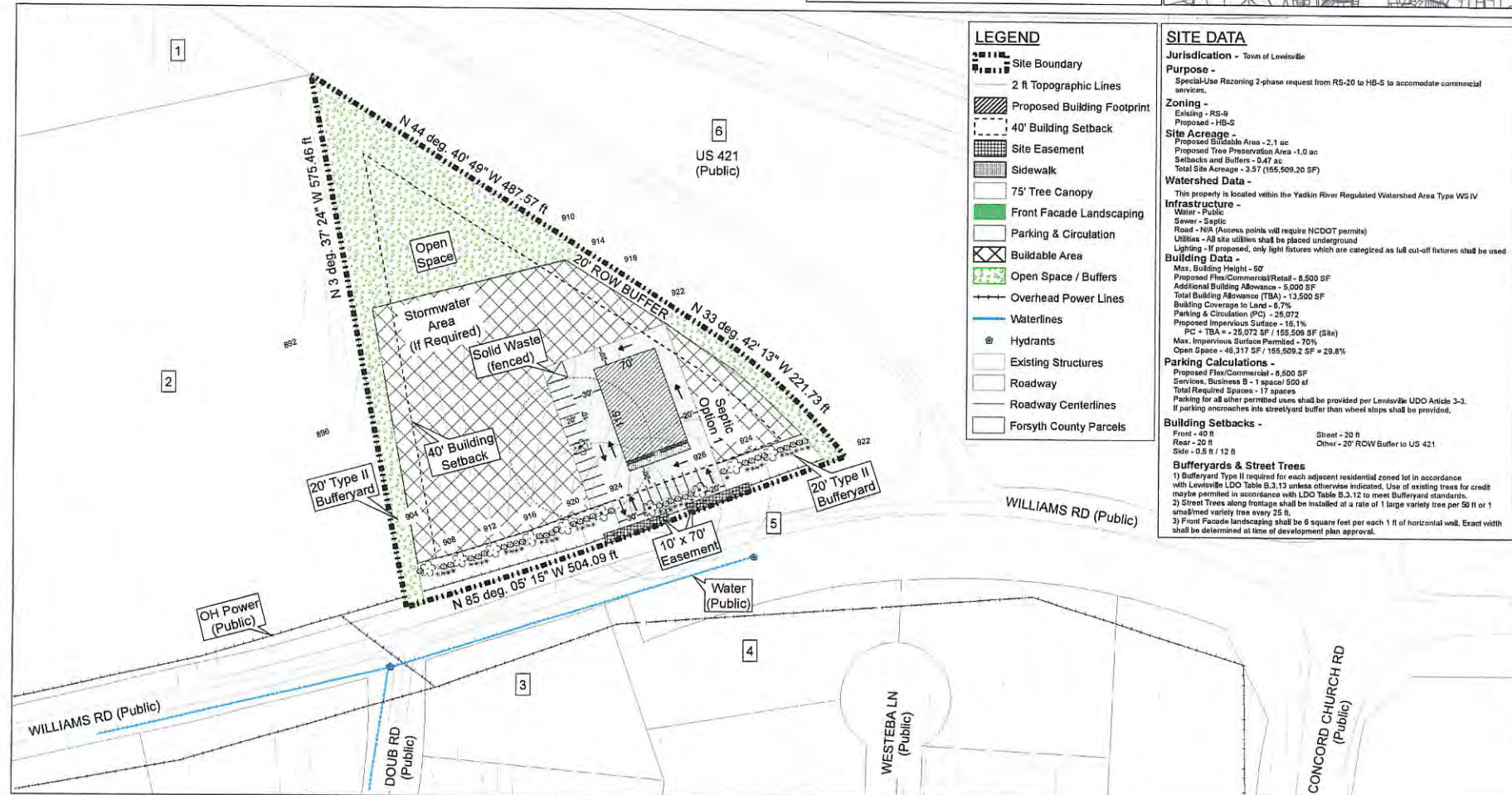


PREPARED BY:

Creative Plans, LLC
DBA: CPK Consulting
c/o Bud Kunkelmann, AICP
1944 Reynoka Rd.
Winston-Salem, NC 27023
(336) 327-5263
bud.cpk@gmail.com



SEALS (IF APPLICABLE)



LEGEND

- Site Boundary
- 2 ft Topographic Lines
- Proposed Building Footprint
- 40' Building Setback
- Site Easement
- Sidewalk
- 75' Tree Canopy
- Front Facade Landscaping
- Parking & Circulation
- Buildable Area
- Open Space / Buffers
- Overhead Power Lines
- Waterlines
- Hydrants
- Existing Structures
- Roadway
- Roadway Centerlines
- Forsyth County Parcels

SITE DATA

Jurisdiction - Town of Lewisville

Purpose -

Special-Use Rezoning 2-phase request from RS-20 to HB-S to accommodate commercial services.

Zoning -

Existing - RS-9
Proposed - HB-S

Site Acreage -

Proposed Buildable Area - 2.1 ac
Proposed Tree Preservation Area - 1.0 ac
Setbacks and Buffers - 0.47 ac
Total Site Acreage - 3.57 (155,509.2 SF)

Watershed Data -

This property is located within the Yadkin River Regulated Watershed Area Type WS IV

Infrastructure -

Water - Public
Sewer - Septic
Road - N/A (Access points will require NCDOT permits)
Utilities - All site utilities shall be placed underground
Lighting - If proposed, only light fixtures which are categorized as full cut-off fixtures shall be used

Building Data -

Max. Building Height - 60'
Proposed Flex/Commercial/Retail - 5,500 SF
Additional Building Allowance - 5,000 SF
Total Building Allowance (TBA) - 13,500 SF
Building Coverage to Land - 6.7%
Parking & Circulation (PIC) - 25.072
Proposed Impervious Surface - 16.1%
PG + TBA = 25,072 SF / 155,509.2 SF (Site)
Max. Impervious Surface Permitted - 70%
Open Space - 40,317 SF / 155,509.2 SF = 29.8%

Parking Calculations -

Proposed Flex/Commercial - 8,500 SF
Services, Business B - 1 space/500 of
Total Required Spaces - 17 spaces
Parking for all other permitted uses shall be provided per Lewisville UDO Article 3-3.
If parking encroaches into streetway buffer than vehicle stops shall be provided.

Building Setbacks -

Front - 40 ft
Rear - 20 ft
Side - 0.5 ft / 12 ft
Street - 20 ft
Other - 20' ROW Buffer to US 421

Bufferyards & Street Trees

- 1) Bufferyard Type II (required for each adjacent residential zoned lot in accordance with Lewisville LDO Table B.3.13 unless otherwise indicated. Use of existing trees for credit may be permitted in accordance with LDO Table B.3.12 to meet Bufferyard standards.
- 2) Street Trees along frontage shall be installed at a rate of 1 large variety tree per 50 ft or 1 small/medium variety tree every 25 ft.
- 3) Front Facade Landscaping shall be 6 square feet per each 1 ft of horizontal wall. Exact width shall be determined at time of development plan approval.

08/11/2021	SUBMITTAL
10/17/2021	PRE-SUBMITTAL
DATE	DESCRIPTION

SUBMITTAL FOR:

☐ PRE-SUBMITTAL

☒ SUBMITTAL

☐ REVISED SUBMITTAL

PETITIONER:

Advanced Appliance Service
c/o Mike & Laura Cooper
741 Eden Rock RD
Lewisville NC 27023

PROJECT NAME & LOCATION:

WILLIAMS RD PROPERTY
ADVANCED APPLIANCE SERVICE
REZONING APPLICATION

OWNER:

Advanced Appliance Service
c/o Mike & Laura Cooper
741 Eden Rock RD
Lewisville NC 27023

PROJECT # 101

DRAWN BY: BAK

CREATIVE PLANS, LLC

SHEET TITLE

SITE PLAN



**RESOLUTION 2022-003 OF THE LEWISVILLE TOWN COUNCIL
AUTHORIZING CONTRACT FOR FISCAL YEAR 2021-2022 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 2021-2022; 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 2021-2022. 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 and a flat additional charge of \$2,500.00 for each additional major program.

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

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk



GIBSON & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

November 8, 2021

Mrs. Pam A. Orrell, Finance Officer
 Town of Lewisville
 P.O. Box 547
 Lewisville, NC 27023

Dear Pam:

Thank you for the opportunity to discuss the upcoming audits of the Town of Lewisville.

As you requested, I will summarize our proposal of the arrangement to which we discussed regarding fees for the following audits.

- Year ended June 30, 2022 – The fee will be \$20,745. This was based on the previous year's "base charge" of \$20,745 with no increase for the current year. There will be a flat additional charge of \$4,000 if a "single audit" is required with one major program.
- There will be a flat additional charge of \$2,500 for each additional major program.

Years ended June 30, 2023 and 2024 – The fees are to be an amount not to exceed prior year "base charge" plus a 3% cost of living adjustment each year plus a flat additional charge of \$4,000 each year that a "single audit" is required with one major program and a flat additional charge of \$2,500 for each additional major program.

I believe this summarizes the significant points you suggested regarding future fees. If you need additional information or clarification please advise.

Pam, we would like to take this opportunity to thank you for allowing Gibson & Company, P.A. to work with you and the Town of Lewisville over the past several years. Hopefully we can continue this relationship for many more years.

Sincerely,
 Gibson & Company, P.A.

R. Harold Gibson
 Managing Partner/Principal

June 2022 \$20,745

June 2023 \$21,367

June 2024 \$22,008



GIBSON & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

November 9, 2021

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, 2022. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Town of Lewisville as of and for the year ended June 30, 2022. 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) Local Government Employees' Retirement System – Schedule of Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions.

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 Council Members 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that 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, and of any material abuse that comes to our attention. 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. 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 understand that the financial statements and the schedule of expenditures of federal and state awards will be prepared by the Town of Lewisville. 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, (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 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, or abuse 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. 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, 2022. 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 (basic audit) 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 (plus \$4,000 for single audit of first major program; \$2,500 for each additional major program, if 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 costs included for the basic audit services are "not-to-exceed". If a "single audit" is required we would propose the additional single audit fee of \$4,000 for the first major program; \$2,500 for each additional major program.

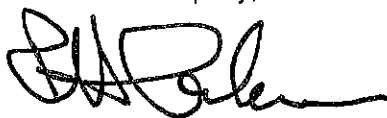
Our fees for other services, if any, (reconciliations, consultation, etc. that are not related to or required by the basic audit) tend to be on an "as needed" basis and are therefore not subject to a fixed fee. We propose that these services, if any, be billed at our standard rate based on the actual time spent as needed or requested by you and your 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 \$56 to \$224 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 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: _____

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.

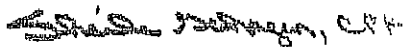
Required Selections and Considerations

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

The of and	Governing Board Town Council
	Primary Government Unit Town of Lewisville
	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	Audit Report Due Date
	06/30/22	10/31/22

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* 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* (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).

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 Accounting 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.
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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on 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, 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.
None, other than 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 Governmental 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.

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 *Governmental 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 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 not applicable for GAAS-only audit 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. 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. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. 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

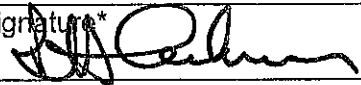
Primary Government Unit	Town of Lewisville
Audit Fee	\$ 20,745.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 4,000 first major program; \$2,500 each additional major program
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 15,559.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Gibson & Company, P.A.	
Authorized Firm Representative (typed or printed)* R. Harold Gibson, Managing Partner/Principal	Signature* 
Date* 11/09/21	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	Signature*
Date of Pre-Audit Certificate*	Email Address* finance@lewisvillenc.net

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

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.





TOWN OF LEWISVILLE
Budget Amendment Ordinance 2022-003
Amending Budget Ordinance 2021001

FINANCE DEPARTMENT USE ONLY
Budget Amendment # 20
Pam Orrell, Finance Officer

DEBIT			CREDIT		
CODE	ACCOUNT DESCRIPTION	AMOUNT	CODE	ACCOUNT DESCRIPTION	AMOUNT
10-00-5500-6000	General Fund – Public Works – Contracted Services	\$3,575.00	10-00-3990-9000	General Fund - Fund Balance Appropriated	\$ 3,575.00
		\$ 3,575.00			\$ 3,575.00

EXPLANATION: To increase budget for grounds maintenance at Mary Alice Warren Community Center in accordance with Change Order #1 to the contract with Yards By Us.

RECOMMENDED BY: Pam Orrell, Town Finance Officer

Approved and effective upon adoption, this the 13th day of January 2022 by the Lewisville Town Council.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk



**RESOLUTION 2022-004 OF THE LEWISVILLE TOWN COUNCIL
AUTHORIZING YARDS BY US GROUNDS MAINTENANCE SERVICE CONTRACT - CHANGE ORDER #1**

WHEREAS, Yards By Us was awarded the grounds maintenance contract for the Town of Lewisville; and

WHEREAS, grounds maintenance service is needed for the newly constructed Mary Alice Warren Community Center; and

NOW, THEREFORE BE IT RESOLVED THAT THE LEWISVILLE TOWN COUNCIL approves and authorizes the Town Manager to execute Change Order #1 with Yards By Us for grounds maintenance service at the Mary Alice Warren Community Center in the amount of \$3,575.00.

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

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk

TOWN OF LEWISVILLE

Change Order Number: 01

Project: Grounds Maintenance
Contract — Grounds Maintenance

Contract date: July 1, 2021-
June 30, 2024

Contractor: Yards By Us

Reason for Change Order: Additional mowing added to service area 1

YOU ARE DIRECTED TO MAKE THE FOLLOWING CHANGE IN THIS CONTRACT:

The original contract sum was (annually).....\$45,800.04
Net Change by Previous Change Order(s).....\$0.00
The Contract Sum Prior to this Change Order was (annually).....\$45,800.04
The Contract Sum will be increased by this
Change Order.....\$9,150.00
The new Contract Sum Including This Change Order
Will be (annually).....\$54,950.04
The Contract time will increase by 0 days.
The New Completion Date is: June 30, 2024
The effective date of this change Order is January 13, 2022

Accepted: Yards By Us
(Contractor)

By: _____

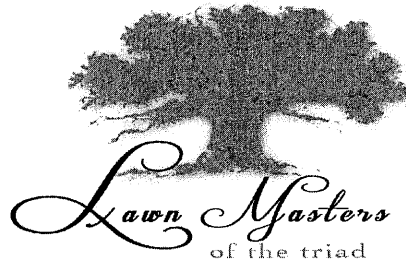
Approved: Town of Lewisville

By: _____
Town Manager

(Title)

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

(Finance Officer)



January 5, 2022

Town of Lewisville
6510 Shallowford Road
Lewisville, NC 27023
Attn.: Ryan Moser

Ryan,

Thank you for allowing Lawn Masters of the Triad to provide you with a BID to provide lawn maintenance at the Mary Alice Warren Community Center. Lawn Masters of the Triad, herein referred to as Lawn Masters, agrees that all work performed in a professional manner.

- Lawn Masters will provide a weekly mowing of all fescue grass areas (excluding areas immediately around new community center that have been sodded).
- Provide Edging of all hard surfaces including those next to sodded areas and blowing off all hard surfaces
- Either push mow or weed eat the sodded area around the retention pond every 6-8 weeks during the mowing season
- Plug and seed areas that we maintain at the community center in the fall of the year,
- Apply two applications of pre-emergent to the areas that we maintain at the community center
- Leaf removal done during the leaf season on a bi-weekly basis
- Lawns Masters will charge \$9,150.00 annually for the above listed service. This is the combined price for what was previously quoted to you individually for the Lawn Maintenance and the leaf removal.

Should you have any questions or concern regarding this quote, please do not hesitate to contact us at 336-765-4484. Thank you for your business.

A handwritten signature in black ink, appearing to read "Chris Deaner", written over a large, light gray "DRAFT" watermark.

Christopher L. Deaner
Office Manager



TOWN OF LEWISVILLE
Budget Amendment Ordinance 2022-004
Amending Budget Ordinance 2021001

FINANCE DEPARTMENT USE ONLY

Budget Amendment # 21

Pam Orrell, Finance Officer

CODE	ACCOUNT DESCRIPTION	AMOUNT	CODE	ACCOUNT DESCRIPTION	AMOUNT
10-40-4900-5100	General Fund-Planning-Equipment Non-Capital	\$ 567.00	10-00-3990-9000	General Fund-Fund Balance Appropriated	\$ 3,827.00
10-80-6120-5100	General Fund-Parks and Recreation-Equipment Non-Capital	\$ 3,260.00			
		\$ 3,827.00			\$ 3,827.00

EXPLANATION: To purchase (2) computers and (1) printer for the MAWCC and to purchase (1) printer for the Town Planner.

RECOMMENDED BY: Pam Orrell, Town Finance Officer

Approved and effective upon adoption this the 13th day of January 2022 by the Lewisville Town Council.

ATTEST:

Mike Horn, Mayor

Dora K. Moore, Town Clerk