Lewisville Town Council
Regular Meeting Agenda
February 13, 2020 - 7:30 p.m.
Town Hall - 6510 Shallowford Road - Room 110

1. **Call to Order**
   a. Invocation: Bo Houff
   b. Pledge of Allegiance: Jeanne Marie Foster
   c. Roll Call
   d. Adoption of Agenda

2. **Consent Agenda**
   a. Consent Agenda for approval
      i. **Resolution 2020008** - Acceptance and Approval of Monthly **Financials for the six months ending December 31, 2019**
      ii. Approval of Council Briefing and Action **Minutes - January 2, 2020**
      iii. Approval of Council Regular Meeting **Minutes - January 9, 2020**

3. **Introductions, Presentations, Recognitions and/or Proclamations**
   a. **Introductions, Recognitions, Presentations and/or Proclamations**
      i. Introductions
         (1) Community Policing staffing update

4. **Public Forum**
   a. Citizens should register with the Town Clerk and limit their comments to three (3) minutes.
   b. Written comment forms are also available.

5. **Appointments**
   a. None.

6. **Public Hearings**
   a. None.

7. **Evidentiary Hearings**
   a. None.

8. **Annexation Requests**
   a. None.

9. **Preliminary Site Plan Approvals**
   a. None.

10. **Unfinished Business**
    a. PARTF grant

11. **New Business**
    a. **Resolution 2020005** - setting a public hearing on UDO L- 159 for March 12, 2020 to receive comments on adding Community Center to the Unified Development Ordinances (UDO) by defining Community Center, adding to the Institutional and Public Uses (amending the Permitted Use Table), and providing parking regulations.

b. **Resolution 2020006** - authorizing the **contract** for fiscal year 2019-2020 auditing services with Gibson and Company, P.A. in the amount of $24,140.00

c. **Resolution 2020007** - supporting 1/4 cent sales tax for teacher pay

12. **Administrative Reports**
    a. Upcoming **Events at Shallowford Square** and Town Holidays
    b. Manager's Report
        i.
    c. Clerk's Report
        i. None.
    d. **Approvals at the Briefing and Action Meeting on February 6, 2020**
        i. **Ordinance 2020007** - amending Budget Ordinance 2019001 in the amount of $600.00 for asbestos survey at 7632 Warren Park Dr
        ii. **Ordinance 2020008** - amending Budget Ordinance 2019001 in the amount of $15,000.00 to increase the budget for ROW maintenance in the Powell Bill Department
        iii. **Ordinance 2020009** - amending Budget Ordinance 2019001 in the amount of $6,000.00 to budget for IT services from Harris Computer Services

13. **For the Good of the Order:**
    a. Public Comments
        i. Citizens should limit their comments to three (3) minutes.
        ii. Written comment forms are also available.
    b. Council Comments
    c. Adjournment

RESOLUTION 2020008 OF THE LEWISVILLE TOWN COUNCIL
PERTAINING TO
ACCEPTANCE AND APPROVAL OF MONTHLY DISBURSEMENTS

WHEREAS, the Finance Officer has presented the Town Council with the preliminary Revenue Statement Summary and the Encumbrances and Expenditure Statement Summary of figures for the six months ending December 31, 2019; and

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

NOW, THEREFORE, BE IT RESOLVED THAT THE LEWISVILLE TOWN COUNCIL accepts the preliminary monthly Revenue Statement Summary and the Encumbrances and Expenditure Statement Summary for the six months ending December 31, 2019 and incorporated herein.

Resolved and effective upon adoption, this the 13th Day of February, 2020 by the Lewisville Town Council.

_____
Mike Horn,
Mayor

ATTEST:

_____
Joyce C. McWilliams Walker
Town Clerk

Town of Lewisville
Financial Budget to Actual Report - General Fund
Six Months Ended December 31, 2019

General Fund

Revenues	Budget	Revenue Year to Date	Uncollected	Percentage Collected
Property Tax Collections	$ 2,413,350.00	$ 1,430,026.77	$ 983,323.23	59.25%
Sales Tax Revenue	840,890.00	290,694.17	550,195.83	34.57%
Other Revenues	1,326,580.00	630,327.97	696,252.03	47.52%
Total	4,580,820.00	$ 2,351,048.91	$ 2,229,771.09	51.32%
Appropriation from Fund Balance	209,975.00			
	$ 4,790,795.00			

Departments	Budget	Expenditures Year to Date	Encumbrances Year to Date	Unencumbered and Unspent Balance	Percentage of Budget Spent or Encumbered
Governing Body	$ 238,721.00	$ 103,370.59	$ 6,968.95	$ 128,381.46	46.22%
Administration	606,666.00	281,311.51	13,063.34	312,291.15	48.52%
Student Leadership	1,675.00	975.00	-	700.00	58.21%
Finance	225,508.00	112,309.08	-	113,198.92	49.80%
Debt Service	202,400.00	101,793.72	-	100,606.28	50.29%
Planning & Zoning	229,028.00	69,329.01	-	159,698.99	30.27%
Beautification	57,245.00	25,880.80	25,143.50	6,220.70	89.13%
Community Policing	652,045.00	320,979.70	-	331,065.30	49.23%
Public Safety	9,450.00	3,675.00	-	5,775.00	38.89%
Public Works	369,944.00	157,117.80	19,309.98	193,516.22	47.69%
Streets	251,320.00	18,346.47	-	232,973.53	7.30%
Powell Bill	345,000.00	137,303.82	-	207,696.18	39.80%
Storm Water	173,907.00	77,148.02	60,191.00	36,567.98	78.97%
Solid Waste	810,773.00	319,225.73	-	491,547.27	39.37%
Recycling	2,255.00	690.24	-	1,564.76	30.61%
Parks and Recreation	209,858.00	73,283.42	16,431.46	120,143.12	42.75%
Transfers to Capital Reserves	405,000.00	405,000.00	-	-	100.00%
Total	$ 4,790,795.00	$ 2,207,739.91	$ 141,108.23	$ 2,441,946.86	49.03%

General Fund Balance 7/1/2019	$ 6,681,115.98
Year-to-Date Increase (Decrease)	143,309.00
General Fund Balance 12/31/2019	$ 6,824,424.98

Town of Lewisville
Financial Budget to Actual Report - Willow Run Municipal Service District
Six Months Ended December 31, 2019

Willow Run Municipal Service District

Revenues	Budget	Revenue Year to Date	Uncollected	Percentage Collected
Revenues	$ 31,760.00	$ 20,516.70	$ 11,243.30	64.60%
Total	$ 31,760.00	$ 20,516.70	$ 11,243.30	64.60%

	Budget	Expenditures Year to Date	Encumbrances Year to Date	Unencumbered and Unspent Balance	Percentage of Budget Spent or Encumbered
Expenditures	$ 31,760.00	$ 13,529.31	$ -	$ 18,230.69	42.60%
Total	$ 31,760.00	$ 13,529.31	$ -	$ 18,230.69	42.60%

MSD Fund Balance 7/1/2019	$ 176,708.50
Year-to-Date Increase (Decrease)	6,987.39
MSD Fund Balance 12/31/2019	$ 183,695.89

Town of Lewisville
Other Funds
December 31, 2019

Capital Reserves Funds

Storm Water Capital Reserve	$	532,489.47
GWR ROW/Construction Capital Reserve		930,741.18
Sidewalks, Bike Paths, and Greenways Capital Reserve		97,782.98
Municipal Buildings/Land Capital Reserve		824,803.99
Total Capital Reserve Fund Balances	$	2,385,817.62

Capital Projects Funds

GWR ROW/Construction Capital Project	$	731,911.24
JWP Maintenance Facility/Playground Expansion Capital Project		20,547.36
Gateway Project Capital Project		242,760.37
Heritage Drive Regional Storm Water Pond #1 Capital Project		17,052.70
Community Center Capital Project		375,625.90
Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Project		256,590.61
Total Capital Projects Fund Balances	$	1,644,488.18

DRAFT
Lewisville Town Council
Briefing and Action Meeting Minutes
January 2, 2020 - 6:00 p.m.
Conference Room 201 - Lewisville Town Hall - 6510 Shallowford Road

1. **Call to Order:**
   a. Mayor Horn called the meeting to order at 6:00 p.m. Council Members present were Jeanne Marie Foster, Fred Franklin, Melissa Hunt, Ken Sadler, David Smitherman and Jane Welch. Also present were Town Manager Hank Perkins, Finance Director Pam Orrell, Attorney Bo Houff, Planner Stacy Tolbert and Town Clerk Joyce Walker.
   b. Adoption of Agenda
      i. Mayor Horn asked to move Item 3.c. to 3.a. and the remainder reordered so that Mr. Carlyon can leave for Charlotte.
      ii. Mayor Horn identified items 3.c., 3.d., and 4.d. as items added after the agenda was emailed.
      iii. Mr. Perkins asked to add item 3.e. Reconditioning roundabouts on Williams Road at HWY 421.
      iv. Mrs. Foster moved to approve the agenda with amendments noted. The motion was seconded by Mr. Franklin and approved unanimously.

2. **Guests, Introductions, Recognitions and Presentations for January 2, 2020**
   a. None.

3. **Items That Require Council Direction**
   a. New Community Center update on Design Option C
      i. Keith Carlyon was present to provide cost estimates for the community center including pricing for the construction of items that may or may/not be part of the initial construction (and pricing).
         (1) The final square footage for the building, based on the plan presented, is 11,715 square feet.
            (a) ADW has a 16-page breakout estimate of costs from the estimator.
            (b) Thirteen options were also provided to the estimator.
         (2) Some items were identified as easy to add after construction.
         (3) Some items to be determined for inclusion/exclusion and alternates for construction:
            (a) Fireplace? Gas logs.
            (b) Identified sidewalk on list.
            (c) Site lighting (leased).
            (d) Pricing on ceiling partitions instead of wall partitions between areas in the large room.
            (e) Emergency generator as an alternate and/or pre-wire for future.
            (f) Solar panels (future)?
            (g) Acoustics materials.
            (h) Easy maintenance items.
            (i) Different material for the rear porch.
         (4) Council has other specific items which need to be explored such as A/V, screens, etc.
      ii. Direction

(1) Council was comfortable with the estimates that were presented and advised Mr. Carlyon to move forward with the bid package and will look at the next estimates before deciding on options.

(a) Council Member Smitherman moved to continue with the project and to move forward based upon these initial projections, utilizing energy efficiencies, the optional ceiling dividers, trellis and generator connections. The motion was seconded by Council Member Welch and approved unanimously.

b. Request for a resolution on energy efficiency

i. Gus Preschle, Lewisville resident, was present to support the resolution provided to the Town asking that the Town bring climate change recognition to everyone. He was asking the Town to join with other towns and communities to reduce carbons and develop solutions by the year 2050 with a dramatic change by 2030. He provided some examples of the severity. He would like to educate everyone on climate change.

(1) After discussion, Council suggested that the Town should develop its own resolution and to include the Recycling Committee on sustainability.

(a) The Mayor will meet with the Committee to discuss amending their charter and including sustainability.

(2) Staff is to review the charter of the Recycling Committee to include the sustainability language.

(3) The Mayor did ask that Mr. Preschle wait before contacting the Recycling Committee until the committee has instructions from Council.

c. Auditor discussion

i. At the Essentials of Municipal Government class, in a presentation, it was suggested that auditors should be changed every three years.

ii. Mrs. Orrell provided background on the current auditors and their proficiency.

iii. After discussing the current auditor, it was decided that no change was needed.

(1) The auditor contract will be presented to Council at their February briefing. She noted that this is the second year of a three year agreement.

d. Set Budget Workshop dates

i. Mr. Perkins provided the process for budget review.

ii. Council Member Franklin moved to publish the budget dates. The motion was seconded by Council Member Smitherman and approved unanimously.

iii. An amended meeting schedule for approval will be on the January 9th agenda that will include a reference to the budget meeting dates and the February 1st planning meeting.

2020 BUDGET DATES

	Time		Day	Date
				2020

	7:30 pm	Present to Council at Regular meeting	Th	4-09
	6:00 pm	Budget workshop	M	4-13
	6:00 pm	Budget workshop	M	4-20
	6:00 pm	Budget workshop following briefing	Th	5-7
	6:00 pm	Budget workshop	M	5-11
	6:00 pm	Budget ordinance final review	Th	6-4
	7:30 pm	Budget public hearing at regular council meeting	Th	6-11

Council took a short break between 7:45 p.m. and 7:50 p.m.

e. Recondition roundabout at the Williams Road traffic roundabout.
   i. These are the original roundabouts constructed by the DOT and are stamped asphalt. They have become worn and the paint has been worn off.
      (1) As part of the Gateway Project, Council was in agreement to add the cost of $18,000.00 to refinish and seal the stamped asphalt. This will be conveyed to Kimley Horn.
      (2) Council Member Franklin asked staff to contact the DOT about how their contracted degraded the roundabouts when the bridge over HWY 421was fixed.

4. **Items Requiring Action at Briefing**
   a. **Ordinance 2020003** - amending Budget Ordinance 2019001 in the amount of $1,168.00 to budget for providing an additional 148 18-gal recycling bins being purchased that provides for the addition of the town's logo
      i. Council Member Welch moved to approve Ordinance 2020003. The motion was seconded by Council Member Hunt and approved unanimously. Ordinance 2020003 is herein incorporated by reference into the minutes.
   b. **Ordinance 2020004** - amending Budget Ordinance 2019001 in the amount of $2,636.00 to pay 2019 property taxes owed on donated Warren property
      i. Council Member Foster moved to approve Ordinance 2020004. The motion was seconded by Council Member Smitherman and approved unanimously. Ordinance 2020004 is herein incorporated by reference into the minutes.
   c. **Ordinance 2020005** - amending Budget Ordinance 2019001 in the amount of $13,587.00 to budget for a Workers Compensation claim by a deputy assigned to the Town of Lewisville
      i. It was decided that this budget ordinance should not be Lewisville and was deleted.
   d. **Resolution 2020004** - authorizing the Town Manager to execute the contract with Stewart, Inc. of Raleigh, NC for planning audit services in an amount not to exceed $18,400.00

i. Council Member Franklin moved to approve Resolution 2020004. The motion was seconded by Council Member Hunt and approved unanimously. Resolution 2020004 is herein incorporated by reference into the minutes.

5. **Unfinished Business:**
   a. None.

6. **Administrative Reports:**
   a. Manager's Report
      i. iPads will be given to council members following the briefing.
   b. Staff Reports
      i. Attorney
      ii. Public Works
      iii. Planning
      iv. Finance
      v. Clerk
         (1) Council has set the date for the Planning Workshop for Saturday, February 1, 2020.

7. **Agenda Items for Regular Meeting on January 9, 2020**
   a. Tentative Agenda
      i. Consent Agenda
         (1) **Resolution 2020002** - Acceptance and Approval of Monthly **Financials for November, 2019**
         (2) Approval of Closed Session **Minutes - November 7, 2019**
         (3) Approval of Council Briefing and Action **Minutes - December 5, 2019**
         (4) Approval of Retiring Council Meeting **Minutes - December 12, 2019**
         (5) Approval of Organizational Meeting **Minutes of New Council - December 12, 2019**
         (6) Approval of Council Special Meeting **Minutes - December 16, 2019**
      ii. **Introductions, Recognitions, Presentations and/or Proclamations**
         (1) None.
      iii. Appointments
         (1) None.
      iv. Public Hearings
         (1) Dexter Road Closing
            (a) Staff has not received the necessary information in order to hold the public hearing and will be requesting the hearing to be continued to the March meeting once it is opened.
      v. **Resolution 2020001** - Approving the Lewisville Town Council Code of Ethics
      vi. **Ordinance 2020002** - Amending Chapter 16 Article 2-14 of the Lewisville Town Code removing associations that no longer qualify for exemption
      vii. **Resolution 2020003** - supporting a goal of 100% clean renewable energy by 2050 and the creation of green jobs - THIS HAS BEEN REMOVED FROM THE

JANUARY 9TH AGENDA.

(1) This was removed from the January 9th agenda.

b. Approval of Tentative Agenda for regular meeting on **January 9, 2020**

i. Council Member Foster moved to approve the tentative agenda for January 9th with the changes noted above. The motion was seconded by Council Member Hunt and approved unanimously.

8. **For the Good of the Order:**

a. Council Discussion

i. None.

9. **Adjournment**

a. Having no other business to discuss, Council Member Smitherman moved to adjourn the meeting at 8:13 p.m. The motion was seconded by Council Member Foster and approved unanimously.

_____
Mike Horn, Mayor

ATTEST:

_____
Joyce C. McWilliams Walker, Town Clerk

DRAFT **(Amended 02-04-2020)**
Lewisville Town Council
Regular Meeting Minutes
January 9, 2020 - 7:30 p.m.
Town Hall - 6510 Shallowford Road - Room 110

1. Call to Order

a. Mayor Mike Horn called the meeting to order at 7:30 p.m. Council members present were Jeanne Marie Foster, Fred Franklin, Melissa Hunt, Ken Sadler, David Smitherman, and Jane Welch. Also present were Town Manager Hank Perkins, Finance Officer Pam Orrell, Attorney Bo Houff, and Town Clerk Joyce Walker.

b. Invocation was provided by Attorney Bo Houff and the Pledge of Allegiance by Council Member Fred Franklin.

c. Mayor Horn recognized Dillon McCallister, who was present from Reagan High School to observe for a civics class.

d. Adoption of Agenda

i. Council Member Franklin moved to approve the agenda. The motion was seconded by Melissa Hunt and approved unanimously.

2. **Consent Agenda**

a. Consent Agenda for approval

i. **Resolution 2020002** - Acceptance and Approval of Monthly **Financials for November, 2019**

ii. Approval of Closed Session **Minutes - November 7, 2019**

iii. Approval of Council Briefing and Action **Minutes - December 5, 2019**

iv. Approval of Retiring Council Meeting **Minutes - December 12, 2019**

v. Approval of Organizational Meeting **Minutes of New Council - December 12, 2019**

vi. Approval of Council Special Meeting **Minutes - December 16, 2019**

b. Council Member Welch moved to approve the Consent Agenda. The motion was seconded by Council Member Foster and approved unanimously. Resolution 2020002 is herein incorporated by reference into the minutes.

3. **Introductions, Presentations, Recognitions and/or Proclamations**

a. **Introductions, Recognitions, Presentations and/or Proclamations**

i. None.

4. **Public Forum**

a. The Public Forum was opened at 7:35 p.m.

i. Gus Preschle, 1023 Feldspar Lane, Lewisville, read the following:

Good evening Mayor Horn and members of the Town Council. My name is Gus Preschle and I am here tonight as an individual resident and not as a member of the Clean Energy Resolutions Committee. I come with an idea for the Community Center, but first an introduction.

* Retired Engineer who spent a good bit of my professional career managing technology and energy conservation projects.

- Served a community similar to this one as Chair of The Zoning Board of Adjustment.
- Severed on the Clemmons Comprehensive Plan Committee before downsizing to Lewisville.
- Served on a committee to have solar panels installed on the roof of my church in Winston-Salem.

- Lead a task group to design and build a prototype highly efficient home for Habitat for Humanity.

Observation

Last week I attended the Council's Briefing Meeting and observed the Consultant's presentation and the council's discussion about the planned Community Center. Since then I have been thinking a lot about what I heard there and what I read in this week edition of the Lewisville Citizen Newsletter. I think the planned Community center presents a wonderful opportunity to save the tax payers money and educate them about the benefits of renewable energy. We can do that by installing solar panels either during the initial construction or in the near future. Three things have happened recently to make this a timely issue. First, Duke Energy has just issued a request for a 7 % rate hike. Second, the price of solar energy systems continues to plummet. And third, Lewisville is interested in becoming a more sustainable community.

Recommendation

Before it is too late in the design phase of the Community Center, ask the Architect for a comprehensive analysis of the costs and benefits of solar panels. The possibility exists that the net present value of future savings will exceed the cost of the system thus saving tax payer dollars. If we are not there quite yet, we are sure to be at a positive cash flow very soon. You might also want to get a cost estimate directly from a capable system installer.

Second, and building on a great idea from one of the Council Members at last week's meeting, ask the Architect for an analysis of the cost and benefits of a solar energy system with battery storage. This alternative would be instead of the backup electric generator being studied. Imagine having a facility to serve as an emergency command center and a refuge for citizens during extended power outages or other disasters. The cost of battery backup systems is reportedly plummeting as fast as or even faster than solar panels themselves. If the time is not right just now, let's take steps to put in the necessary infrastructure so that the building is ready. The time is right.

Thank you for interest. I'll leave a copy of my notes with the Town Clerk with my contact information if anyone would like to discuss these opportunities further. Meanwhile, are there any questions?

---

b. Having no other speakers, the Public Forum was closed at 7:40 p.m.

5. **Appointments**
   a. None.

6. **Public Hearings**
   a. Public hearing on **Dexter Road closing**
      i. **Staff Presentation**
         (1) The school system has advised that a portion of Dexter Road will need to be closed as part of the school site; however, the schools system has not been able to validate the needed information for the required advertisement.

Council was asked to continue the public hearing to a later date.

ii. Public Hearing

(1) The Public Hearing was opened at 7:42 p.m.

(a) Council Member Franklin moved to continue the public hearing to the March meeting. The motion was seconded by Council Member Foster and approved unanimously.

(2) The Public Hearing was closed at 7:43 p.m.

7. **Evidentiary Hearings**

a. None.

8. **Annexation Requests**

a. None.

9. **Preliminary Site Plan Approvals**

a. None.

b. Update on Recycling Committee charter change

i. Mayor Horn advised that he and manager met with the committee, **and as previously discussed with the Council,** outlined three steps for them to begin their work:

(1) **Consider redrafting** Redraft their charter to include sustainability.

(2) Consider and evaluate the resolution presented to council and consider its incorporation into the resolution.

(3) Look at long term education of residents and how they can incorporate sustainability into their households and personal use.

ii. Council was advised that the Recycling Committee has set two dates to meet and the last meeting will fall after Council meets. It will be March when the information will be sent forward.

10. **New Business**

a. Approval of **amended Town meeting schedule** to include the Council planning workshop on February 1, 2020 and the **budget meeting schedule**

i. Council Member Hunt moved to approve the amended meeting schedule and the budget meeting schedule. The motion was seconded by Council Member Smitherman and approved unanimously.

ii. These items will now be placed on the web site.

b. **Resolution 2020001** - Approving the Lewisville Town Council Code of Ethics

i. As a supplement to the State Ethics that must be taken when elected, the Town also has an Ethics Policy that must be approved.

ii. Council Member Franklin moved to approve Resolution 2020001. The motion was seconded by Council Member Hunt and approved unanimously. Resolution 2020001 is herein incorporated by reference into the minutes.

c. **Ordinance 2020002** - Amending Chapter 16 Article 2-14 of the Lewisville Town Code removing two associations that no longer qualify for exemption

i. Lodge 2840 is no longer affiliated with the Sons of Italy and the Town has not heard from the Stained Glass Playhouse in over four years and staff has no contact information.

ii. Council Member Welch moved to approve Ordinance 2020002. The motion was seconded by Council Member Franklin and approved unanimously. Ordinance 2020 is herein incorporated by reference into the minutes.

11. Administrative Reports

a. Upcoming **Events at Shallowford Square** and Town Holidays were reviewed.

b. Manager's Report

i. Reminder - Council Planning Workshop is scheduled for Saturday, February 1, 2020 at 8:00 a.m.

(1) Suggestions are to be submitted to the Town Clerk.

c. Clerk's Report

i. None.

d. **Approvals at the Briefing and Action Meeting on January 2, 2020**

i. **Ordinance 2020003** - amending Budget Ordinance 2019001 in the amount of $1,168.00 to budget for providing decals to the 148 18-gal recycling bins being purchased

ii. **Ordinance 2020004** - amending Budget Ordinance 2019001 in the amount of $2,636.00 to pay 2019 property taxes owed on donated Warren property

iii. **Resolution 2020004** - authorizing the Town Manager to execute the contract with Stewart, Inc. of Raleigh, NC for planning audit services in an amount not to exceed $18,400.00

12. **For the Good of the Order:**

a. Public Comments

i. Public Comments were opened at 7:51 p.m.

ii. Having no speakers, Public Comments were closed at 7:52 p.m.

b. Council Comments

i. Council Member Welch asked Council to consider a "thank you" volunteer appreciation event so that council members can meet the members of the boards and committees.

ii. Council members agreed to discuss at the meeting on February 1st.

(1) Council was advised applications to join the boards and committees are due by the end of the month.

(a) Staff is to re-advertise and more information can be found in the newsletter.

c. Adjournment

i. Having no other business to discuss, Council Member Franklin moved to adjourn the meeting at 7:54 p.m. The motion was seconded by Council Member Smitherman and approved unanimously.

DRAFT **(Amended 02-04-2020)**
Lewisville Town Council
Regular Meeting Minutes
January 9, 2020 - 7:30 p.m.
Town Hall - 6510 Shallowford Road - Room 110

_____
Mike Horn, Mayor

ATTEST:

_____
Joyce C. McWilliams Walker, Town Clerk

RESOLUTION 2020005 OF THE LEWISVILLE TOWN COUNCIL SETTING A PUBLIC HEARING TO RECEIVE COMMENTS ON UDO L-159 TO ADD COMMUNITY CENTER TO THE UNIFIED DEVELOPMENT ORDINANCES (UDO)

WHEREAS, the Lewisville Planning Board held its public hearing on January 8, 2020; and

WHEREAS, Chapter 160A-364 of the North Carolina General Statutes provide that public notice be given when adopting or amending ordinances pertaining to planning and development; and

WHEREAS, General Statute 160A-364 requires that a notice of a public hearing be published twice in a newspaper having general circulation in the municipality not less than 10 days nor more than 25 days before the date fixed for the public hearing; and

WHEREAS, General Statute 160A-384 (a) ***Methods for Procedure*** states "The city council shall provide for the manner in which zoning regulations and restrictions and the boundaries of zoning districts shall be determined, established and enforced, and from time to time amended, supplemented or changed, in accordance with the provisions of this Article.";

NOW, THEREFORE, BE IT RESOLVED THAT THE LEWISVILLE TOWN COUNCIL sets a public hearing to be conducted at 7:30 pm in the Lewisville Town Hall, 6510 Shallowford Road, on Thursday, March 12, 2020 for the purpose of receiving public comment concerning this request.

Adopted this the 13th Day of February, 2020 by the Lewisville Town Council.

APPROVED: _____
Mike Horn, Mayor

ATTEST: _____
Joyce C. McWilliams Walker, Town Clerk

RESOLUTION 2020006 OF THE LEWISVILLE TOWN COUNCIL
AUTHORIZING THE CONTRACT
FOR FISCAL YEAR 2019-2020 AUDITING SERVICES

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

WHEREAS, Gibson & Company has submitted its contract and engagement letter for services for the annual independent audit of the Town for fiscal year 2019-2020; and

WHEREAS, the audit is a budgeted line item; and

WHEREAS, the cost of the audit is greater than $10,000.$\underline{00}$ (ten thousand dollars $^{00}/_{100}$) and requires formal approval.

NOW, THEREFORE, BE IT RESOLVED THAT THE LEWISVILLE TOWN COUNCIL approves the contract for the firm of Gibson and Company, P.A. to perform the annual independent audit of the town's financial statements for fiscal year 2019-2020 in the amount of $24,140.$\underline{00}$ (Twenty-four thousand one hundred forty dollars $^{00}/_{100}$). This amount includes $20,140.$\underline{00}$ (Twenty thousand one hundred forty dollars $^{00}/_{100}$) for the audit and annual financial statements and $4,000.$\underline{00}$ (Four thousand dollars $^{00}/_{100}$) only - if single audit required.

Adopted this the 13th Day of February, 2020 by the Lewisville Town Council.

_____
Mike Horn, Mayor

ATTEST

_____
Joyce C. McWilliams Walker, Town Clerk

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/2019

The	Governing Board Town Council
of	Primary Government Unit (or charter holder) Town of Lewisville
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Gibson & Company, P.A.
	Auditor Address 1411 Old Mill Circle, Winston-Salem, NC 27103

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/20	Audit Report Due Date 10/31/20

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).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of 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 this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that 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 along with an Audit Report Reissued Form (available on the Department of State Treasurer website). 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, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or 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 28 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 the 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 parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or 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. 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 charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

None

30. 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/slg/Pages/Audit-Forms-and-Resources.aspx.

31. 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.

32. 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 be not be approved.

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

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

Name:	***Title and Unit / Company:***	***Email Address:***
Pam A. Orrell	Finance Off. / Town of Lewisville	finance@lewisvillenc.net

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 submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .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	$ 20,640 (includes single audit @ $4,000)
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$ -0-
Writing Financial Statements	$ 3,500
All Other Non-Attest Services	$ -0-
75% Cap for Interim Invoice Approval ***(not applicable to hospital contracts)***	$ 18,105.00

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* 1-13-20	Email Address* harold@gibcocpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Lewisville	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Mike Horn, Mayor	Signature*
Date	Email Address mayor@lewisvillenc.net

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Pam. A. Orrell, Finance Officer	Signature*
Date of Pre-Audit Certificate*	Email Address* finance@lewisvillenc.net

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

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 7, 2017

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

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, 2017. 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, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Gibson & Company, P.A. has received a peer review rating of *pass*.

Sheila Gahagan, CPA

Sheila Gahagan, CPA

GIBSON & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

January 13, 2020

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 Town of Lewisville for the year ended June 30, 2020. 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 Town of Lewisville as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of 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 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 Governmental 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 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.

1411 Old Mill Circle
Winston-Salem, NC 27103

336/760-8910
FAX 336/760-8913

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 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 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 Town of Lewisville's major programs. The purpose of these procedures will be to express an opinion on Town of Lewisville's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

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

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements).

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 also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information. 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 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 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, 2020. R. Harold Gibson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $24,140 (includes single audit @ $4,000). 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.

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 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 Town of Lewisville.

Signature: _____

Title: _____

Date: _____

RESOLUTION 2020007 OF THE LEWISVILLE TOWN COUNCIL
SUPPORTING 1/4 CENT SALES TAX FOR TEACHER PAY

WHEREAS, Providing our children with quality education is critical for their success in life, the success of our community in attracting and keeping good paying jobs, lowering crime and in general fostering healthier more productive and engaged residents; and

WHEREAS, Public school teachers play an indispensable role in providing that education; and

WHEREAS, Attracting and retaining highly qualified, motivated teachers is essential in creating the best possible learning environment in the classroom: and

WHEREAS, Teacher compensation is a key element in recruiting and retaining the best teachers possible; and

WHEREAS, Forsyth County has the lowest local teacher compensation supplement among all of North Carolina's major urban areas, which is also lower than the state average, contributing to the approximately 15% of teachers who leave our schools each year (500 teachers) as well as the school system's difficulty in filling open positions with licensed teachers (40 openings as of January 15, 2020); and

WHEREAS, The proposed ¼ cent increase of Forsyth County's sales tax, appearing on the March 3, 2020 primary ballot, is **dedicated for teacher compensation supplements** and will result in approximately $13.5 million the first year; and

WHEREAS, Groceries, gasoline, prescription medication, rent as well as other essential items listed in the legislation are exempt from the ¼ cent and all sales taxes; and

WHEREAS, More than 40 other North Carolina counties have already passed a similar ¼ cent sales tax; and

WHEREAS, Passage of the ¼ cent sales tax will result in a 1 cent **decrease** in real estate and personal property taxes for all Forsyth County residents;

NOW THEREFORE BE IT RESOLVED that the Lewisville Town Council supports the proposed 1/4 cent sales tax for teacher supplemental compensation and urges all residents to vote FOR our teachers on the March 3, 2020 ballot.

Adopted this the 13th Day of February, 2020 by the Lewisville Town Council.

_____

Mike Horn, Mayor

ATTEST:

_____

Joyce C. McWilliams Walker, Town Clerk

HENRY M (HANK) CHILTON PAVILION AT SHALLOWFORD SQUARE
SCHEDULE OF EVENTS

DATE		TIME	FACILITY	ORGANIZATION AND/OR CONTACT NAME AND PHONE NUMBER		
03/01/2020	Sunday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/02/2020	Monday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/03/2020	Tuesday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/04/2020	Wednesday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/05/2020	Thursday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/06/2020	Friday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/07/2020	Saturday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/08/2020	Sunday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/09/2020	Monday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/10/2020	Tuesday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/11/2020	Wednesday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/12/2020	Thursday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/13/2020	Friday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/14/2020	Saturday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/15/2020	Sunday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/16/2020	Monday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/17/2020	Tuesday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/18/2020	Wednesday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/19/2020	Thursday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/20/2020	Friday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/21/2020	Saturday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/22/2020	Sunday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/23/2020	Monday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/24/2020	Tuesday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/25/2020	Wednesday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/26/2020	Thursday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/27/2020	Friday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
03/28/2020	Saturday	0100	4 REPAIRS TO THE SQUARE	TOWN OF LEWISVILLE	MATTHEWS	945-5558
	Saturday	0900	4 9:00 AM to 1:00 PM SPECIAL RECYCLE	RECYCLING COMMITTEE	SMITHERMAN	945-5558

Town of Lewisville

Budget Amendment Ordinance 2020007
Amending Budget Ordinance 2019001

Finance Department Use Only
Budget Amendment Number: # 18
Finance Officer: **PAM ORRELL**

DEBIT			***CREDIT***		
CODE	***ACCOUNT DESCRIPTION***	***AMOUNT***	***CODE***	***ACCOUNT DESCRIPTION***	***AMOUNT***
	General Fund			General Fund	
10-80-6120-6000	Parks and Rec - Contracted Services	$600.00	10-00-3990-9000	Fund Balance Appropriated	**$600.00**

For asbestos survey at 7632 Warren Park Dr

RECOMMENDED By: Pam Orrell
Town Finance Officer

Approved and effective upon adoption, this the 6th day of February, 2020 by the Lewisville Town Council.

APPROVED: _____
Mike Horn, Mayor

ATTEST: _____
Joyce C. McWilliams Walker, Town Clerk

Town of Lewisville

Budget Amendment Ordinance 2020008
Amending Budget Ordinance 2019001

Finance Department Use Only
Budget Amendment Number: # 19
Finance Officer: **PAM ORRELL**

DEBIT			***CREDIT***		
CODE	***ACCOUNT DESCRIPTION***	***AMOUNT***	***CODE***	***ACCOUNT DESCRIPTION***	***AMOUNT***
	General Fund			General Fund	
10-00-5650-6212	Powell Bill - ROW Maintenance	$15,000.00	10-00-3990-9000	Fund Balance Appropriated	**$15,000.00**

To increase budget for ROW maintenance in the Powell Bill Department

RECOMMENDED By: Pam Orrell
Town Finance Officer

Approved and effective upon adoption, this the 6th day of February, 2020 by the Lewisville Town Council.

APPROVED: _____
Mike Horn, Mayor

ATTEST: _____
Joyce C. McWilliams Walker, Town Clerk

Town of Lewisville

Budget Amendment Ordinance 2020009
Amending Budget Ordinance 2019001

Finance Department Use Only
Budget Amendment Number: # 20
Finance Officer: **PAM ORRELL**

DEBIT			***CREDIT***		
CODE	***ACCOUNT DESCRIPTION***	***AMOUNT***	***CODE***	***ACCOUNT DESCRIPTION***	***AMOUNT***
	General Fund			General Fund	
10-00-4120-6000	Admin - Contracted Services	$6,000.00	10-00-3990-9000	Fund Balance Appropriated	**$6,000.00**

To budget for IT services from Harris Computer Services

RECOMMENDED By: Pam Orrell
Town Finance Officer

Approved and effective upon adoption, this the 6th day of February, 2020 by the Lewisville Town Council.

APPROVED: _____
Mike Horn, Mayor

ATTEST: _____
Joyce C. McWilliams Walker, Town Clerk