Town of Boonville
August 4, 2026, Regular Meeting Minutes
Harvey E. Smith Municipal Building

The following were in attendance at the 8/4/26 regular meeting: Mayor Megan Sizemore, Mayor Pro-Tem Greg Wagoner, Commissioners William Paul Baity, Rob Dixon, Zane Green, and Kristin Johnson. Also in attendance were Attorney Hugh Campbell, Finance Officer/Town Clerk Kim Wells, Police Chief Jeff Hobson, and Administrative Assistant/Zoning Officer Camryn Long.

I. **Call to Order and Welcome:** Mayor Sizemore called the 8/4/26 meeting to order at 7:01p.m.

II. **Conflict of Interest Issues and Approval of Agenda:** The following changes were made to the proposed agenda: New Town Business, Item R., Sewer and Water Tap at 418 West Main Street; and Item S., RPO Representative. Commissioner Baity motioned to approve the agenda as amended. Mayor Pro-Tem Wagoner seconded, and the motion passed with a 5-0 vote.

III. **Pledge of Allegiance and Prayer:** Mayor Sizemore led the Pledge of Allegiance and the prayer.

IV. **Adoption of Minutes:** Mayor Pro-Tem Wagoner motioned to approve the 6/2 regular, 6/2 closed session, 6/11 special, 6/11 recessed, 6/11 closed session, 6/22 special, 6/24 special, 7/16 special, and 7/16 closed session minutes. Commissioner Baity seconded, and the motion passed with a 5-0 vote.

V. **Public Comments:** Tammy Phipps, 146 Speas Ave., addressed the Board members concerning unkempt residential properties. She asked how often the Town's ordinances are revised. Kelly Lopez reported on the status of the retaining wall project, rerouting of service traffic, and other events at the Catholic Church. Mrs. Lopez also reported on the next Boonville Improvement Group (BIG) meeting.

VI. **Old Town Business**

A. **NC DWI ARPA Funding (SRP-W-ARP-000043):** Mayor Sizemore updated the Board members on the status of funding.

B. **NC Collaboratory Funding (collab_422)-Highly Treated Wastewater Project WWTP Improvements Phase 2:** Mayor Sizemore updated the Board members on the status of funding.

C. **NC DWI 134 Funding (SRP-D-134-0073/SRP-W-134-0099):** Mayor Sizemore updated the Board members on the status of funding.

D. **FEMA Funding:** Mayor Sizemore stated that all projects for this fund were complete except for the Holly Street culvert. She stated that after the environmental study is complete, the project will resume.

E. **Purchase Policy Update:** Discussion followed on items that needed to be revised. It was the consensus of the Board members to table the topic until the September meeting.

VII. **New Town Business:**

A. **Commissioner Appointments:** Mayor Sizemore gave the Board members the following appointments:
Commissioner Baity – Administration: (finance, personnel, human resources)
Commissioner Green –Economic Development: (business recruitment, zoning and land use, local business support, recreation)
Commissioner Johnson – Documentation and Compliance: (grants, document submission, quotes and purchases)
Commissioner Wagoner – Public Works: (water, streets, sidewalks sanitation services)
Commissioner Dixon – Public Safety: (sewer, Fire Department communication, disaster preparedness and response)
Mayor Sizemore – Police

B. **Catholic Church Traffic Plan:** Mayor Sizemore reported on a meeting with the priest at the Catholic Church. She informed the Board members about their plan to reduce the traffic after church services and events.

C. **Water Rate Presentation by NC Rural Water Association**: Tyson Edwards, representative from the NC Rural Water Association, reported on water rates and upcoming updates to the out-of-town fee schedules.

D. **Approval of Charles Scott CPA Invoice in the Amount of $12,450**: Commissioner Baity motioned to approve the Charles Scott CPA invoice in the amount of $12,450. Commissioner Johnson seconded, and the motion passed with a 5-0 vote.

E. **Charles Scott CPA Engagement Letter:** Mayor Pro-Tem Wagoner motioned to approve the Charles Scott CPA Engagement letter. Commissioner Green seconded, and the motion passed with a 5-0 vote.

F. **Contract with Gibson & Company for Fiscal Year (FY) 2026 Audit Services:** Commissioner Johnson motioned to contract with Gibson & Company for FY 2026 audit services. Commissioner Dixon seconded, and the motion passed with a 5-0 vote.

G. **Approval of American Tank Annual Invoice:** Commissioner Baity motioned to approve the American Tank annual invoice. Mayor Pro-Tem Wagoner seconded, and the motion passed with a 5-0 vote.

H. **Approval of Mission Communications Annual Invoice:** It was the consensus of the Board members was to table until the September meeting.

I. **Approve Purchase from Criag's Firearm Supply in the Amount of $2,541.98:** Mayor Pro-Tem Wagoner motioned to approve the purchase from Craigs Firearm Supply in the amount of $2,541.98. Commissioner Baity seconded, and the motion passed with a 5-0 vote.

J. **Approve Purchase from Foothills Firearms and Ammo in the Amount of $2.599.90:** Mayor Pro-Tem Wagoner motioned to approve the purchase from Foothills Firearm and Ammo in the amount of $2,599.90. Commissioner Green seconded, and the motion passed with a 5-0 vote.

K. **Approve Purchase from Consolidated Pipe in the Amount of $3,524.89:** Commissioner Johnson motioned to approve the purchase from Consolidated Pipe in the amount of $3,524.89. Commissioner Green seconded, and the motion passed with a 5-0 vote.

L. **Payout Policy for Holiday Time:** It was the consensus of the Board members to table until the September meeting.

M. **Compensation Time Policy:** It was the consensus of the Board members to table until the

N. **Golf Cart Ordinance:** Mayor Pro-Tem Wagoner motioned to pass the Golf Cart Ordinance. Commissioner Dixon seconded, and the motion passed with a 5-0 vote.

O. **Proposal for Ordinance Update Service:** Mayor Sizemore presented a quote from PTRC on the ordinance update. Discussion followed. It was the consensus of the Board members to perform the update ourselves.

P. **Yadkin Homeplace Donation Request:** It was the consensus of the Board members to table until the September meeting.

Q. **Amend JFam Utilities Contract:** Discussion followed. Commissioner Baity motioned to approve the contracted as amended. Mayor Pro-Tem Wagoner seconded, and the motion passed with a 5-0 vote.

R. **Sewer and Water Tap at 418 West Main Street:** Mayor Pro-Tem Wagoner motioned to approve the Locklane Construction bid for the water/sewer tap at 418 West Main Street. Motion failed with no second. It was the consensus of the Board members to table until the September meeting.

S. **RPO Representative:** Commissioner Dixon motioned to appoint Mayor Pro-Tem Wagoner as RPO representative. Commissioner Baity seconded, and the motion passed with a 5-0 vote.

VIII. Reports and Announcements:

A. **Mayor's Report:** Mayor Sizemore reported of the recent time capsule event.

B. **Finance Officer's Report:** Finance Officer/Town Clerk Wells reported on the latest utility billing cycle and occurrences in the month of July. She then reviewed the Budget vs. Actual Report.

C. **Zoning Officer's Report:** Zoning Officer Long reported on permits issued and recent letters regarding high grass.

D. **Public Works Director's Report:** Mayor Pro-Tem Wagoner reported on behalf of the Public Works Department regarding their recent activities.

E. **Police Chief's Report:** Police Chief Hobson had no significant items to report.

F. **Departmental Commissioner's Reports**:
Commissioner Green thanked everyone for attending.

Commissioner Johnson reported on the Friends of the Library meeting and on the Consolidated Pipe invoice.
Mayor Pro-Tem Wagoner had to significant items to report.
Commissioner Baity had no significant items to report.
Commissioner Dixon had no significant items to report.

G. Committee Reports as Needed: There were no additional reports.

IX. Closed Session per NCGS 143-318.11(a) (1, 3 & 6)-Prevent the disclosure of information that is privileged or confidential, Client-Attorney privilege, and Personnel: Commissioner Baity motioned to go into closed session (per NCGS 143-318.11(a) (1, 3 & 6). Commissioner Mayor Pro-Tem Wagoner seconded, and the motion passed with a 5-0 vote at 8:56 p.m.

Commissioner Dixon motioned to return to open session. Commissioner Baity seconded, and the motion passed at 10:03 p.m. with a 5-0 vote.

Commissioner Baity motioned to accept the resignation of Finance Officer/Town Clerk Kim Wells as of September 11, 2026. Commissioner Green seconded, and the motion passed with a 5-0 vote.

Commissioner Johnson motioned to move Brian Higgins to the Public Works Lead position at a rate of $26.53 hourly, effective immediately. Commissioner Dixon seconded, and the motion passed with a 5-0 vote.

X. **Adjourn:** Commissioner Green motioned to adjourn. Mayor Pro-Tem Wagoner seconded, and the motion passed with a 5-0 vote. The meeting ended at 10:05 p.m.

Megan Sizemore

Megan Sizemore, Mayor

Kim Wells

Kim Wells, Finance Officer/Town Clerk

KEITH E. SCOTT, CPA
KAREN S. MORRISON, CPA

CHARLES E. SCOTT CPA, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 595
YADKINVILLE, NORTH CAROLINA 27055

TELEPHONE (336) 679-3116
FAX (336) 679-3117

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

June 25, 2026

TOWN OF BOONVILLE
P.O. BOX 326
BOONVILLE, NC 27011

ALL ACCOUNTS PAYABLE
UPON PRESENTATION

FOR PROFESSIONAL SERVICES:

Preparation of workpapers and adjustments for audit for year ended June 30, 2025 $ 12,450.00

CHARLES E. SCOTT CPA, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 595
YADKINVILLE, NORTH CAROLINA 27055

KEITH E. SCOTT, CPA
KAREN S. MORRISON, CPA

TELEPHONE 336-679-3116
FAX 336-679-3117

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

June 10, 2026

Town of Boonville
P O Box 326
Boonville, NC 27011

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services as of June 30, 2026:

1. We will assist you in preparing the trial balance and any necessary adjustments in preparation for your audit.

2. We will assist you with the preparation of certain schedules in preparation for your audit.

3. We will assist you in drafting your financial statements for presentation to your auditors.

You are responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee any services we provide. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our engagement cannot be relied on to disclose errors, fraud, or illegal acts that may exist. However we will inform you of any material errors and any evidence or information that comes to our attention during the performance of our services that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our services regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal controls.

Our fee will be at $75.00 per hour and will be billed upon completion of our services.

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

Sincerely,

Charles E. Scott CPA, P. A.

Keith E. Scott

Keith E. Scott, President

Acknowledged:

Town of Boonville

____

____

Date

LGC-205 Form A

CONTRACT TO AUDIT ACCOUNTS

Rev. 02/2026

The	Governing Board The Board of Commissioners
of	Primary Government Unit Town of Boonville
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 106 York Way Suite 202, Bermuda Run, NC 27006

Hereinafter referred to as Auditor

	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
for	06/30/26	12/31/26

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as 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). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is $1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under 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 staff 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) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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 or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or 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 to 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 the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). 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 they 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 the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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

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

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 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 Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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

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

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit 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.

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 Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

20. The contract shall be executed, preaudited (preaudit 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. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the 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 *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety 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, the Auditor must document and include in the audit workpapers how the Auditor 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 Board 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 of the LGC. The Auditor's presentation to the Governing Board 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;

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 Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

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

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

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

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision.* Refer to Paragraph 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: The individual at the 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:*
Kim Wells	Finance Officer/Town of Boonville	kim.wells@boonvillenc.com

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

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

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

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC 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 Unit	Town of Boonville
Audit Fee (financial and compliance if applicable)	$ 14,100
Fee per Major Program (if not included above)	$ 4,000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 18,100

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	$
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Gibson & Company, P.A.	
Authorized Firm Representative (typed or printed)* G. Carroll Hoyle, Partner	Signature* G. Carroll Hoyle
Date* 7/30/2026	Email Address* carroll@gibcocpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Boonville	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)* Megan Sizemore, Mayor	Signature*
Date	Email Address* megan.sizemore@boonvillenc.com

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	$ 18,100
Primary Governmental Unit Finance Officer* (typed or printed) Kim Wells	Signature*
Date of Preaudit Certificate*	Email Address* kim.wells@boonvillenc.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* **(Enter date in box to right)**	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PREAUDIT CERTIFICATE

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

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

Sum Obligated by this Transaction:	$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

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

PRINT

GIBSON & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Addendum to Contract to Audit Accounts of

Town of Boonville

The current Peer Review Report dated November 30, 2023, for the firm of Gibson & Company, P.A. was provided to our Local Government and was an attachment to the 2026 Audit Contract/Engagement Letter submitted to the Local Government Commission. The report contained a pass with deficiency rating concerning the Independent Quality Reviewer also signed the engagement letter and was named as engagement partner which is now considered an impairment of the Quality Reviewer's independence under the current yellow book requirements. Engagement contracts and letters will now name someone other than the Quality Reviewer as the engagement partner.

We do not believe this will affect the quality of audit we receive from Gibson & Company, P.A.

______________________________ ______________
Mayor/Chairperson of the governing board Date

______________________________ ______________
Chair of Audit committee (if applicable) Date

______________________________ ______________
Governmental Unit Finance Officer Date

106 York Way, Suite 202
Bermuda Run, NC 27006

336/760-8910
FAX 336/760-8913

American Tank Maintenance, LLC
PO Box 130
Warthen, GA 31094
300-418-6099

INVOICE

USTOMER:
own of Boonville, NC
.O. Box 326
oonville, NC 27011

Tank	Invoice Number	Invoice Date	Task	Amount
MP - 200KGE - Factory Tank	65032	7/1/2026	Maintenance Program Contract	$ 14,460.00
MP - 75KGE - Downtown Tank	65019	7/1/2026	Maintenance Program Contract	$ 11,780.00
			Pay This Amount Terms: Net 30	$26,240.00

IRECT ALL INQUIRIES TO
onathan Veal
178) 357-1489
mail: jveal@americantankmaintenance.com

MAKE ALL CHECKS PAYABLE TO:
American Tank Maintenance, LLC
Attn: Accounts Receivable
P.O. Box 130
Warthen, GA 31094

THANK YOU FOR YOUR BUSINESS!

TS
NC

Craig's Firearm Supply Inc.
Police Distributor

1531-B Broad River Rd., Columbia, SC 29210
Phone 803-764-6941 ~ Fax 803-764-6961

8761 Chapman Highway, Knoxville, TN 37920
Phone 865-573-4567 ~ Fax 865-573-0820

TO: CHIEF HOBSON
PHONE: 336-367-7828
AGENCY: BOONVILLE PD
EMAIL: policechief@boonvillenc.com
DATE: 07/30/26
Quote will be honored for 60 days.

of this quote must accompany your purchase order.
EACH MANUFACTURER MUST HAVE A SEPARATE PURCHASE ORDER.
ALL REMINGTON PRODUCTS REQUIRE A SEPARATE PURCHASE ORDER FOR EACH LINE ITEM.

AGENCIES ARE RESPONSIBLE FOR ALL TAXES

PART #	ITEM DESCRIPTION	PRICE	QTY.	EXT.
P64550202	GLOCK 45 (GEN6) ORS FXD LE	$461.95	4	$1,847.80
P61950302	GLOCK 19 (GEN6) ORS BLD LE	$533.45	1	$533.45
TX	6.75% sales tax			$160.73
SH	Shipping	N/A		
	Matching or Below NC State Contract			
		TOTAL		$2,541.98

Please call with any questions about this quote.

Thank you,
TRAVIS SHINABERRY
803-521-3131
Law Enforcement Sales

* Govt. agency prices do not include sales tax or FET where applicable
* Prices are due and payable NET 30 days for each invoice

07/30/2026

Price Quote

Foothills Firearms & Ammo
724 S State St
Yadkinville, NC 27055
336-677-1775

Bill To: Boonville Police Department

1 Qty- **Holosun EPSGRMRS EPS 2 MOA Green Dot/32 MOA Circle Multi Reticle**

$349.99ea x5

1 Qty- **Streamlight 69455 TLR-7 X USB Black Anodized 500 Lumens** 1749.95

$169.99ea x 5

849.95

total 2599.90

Consolidated

PIPE & SUPPLY COMPANY, INC.

2410 Binford St.
Greensboro, NC 27407
336 314-0349 Phone
205-578-4845 Fax

DATE: 7/17/2026

Due to the current nature of a volatile supply chain, all prices are subject to fluctuation.
All pricing will be reviewed and subject to a price and availability change at the time of order being placed

JOB NAME	STOCK MATERIAL
CUSTOMER	TOWN OF BOONVILLE
LOCATION	BOONVILLE, NC

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	EXTENSION
1	4	5/8" X 3/4" WATER METER 3G	$285.00	$ 1,140.00
2	3	5/8" X3/4" METER SETTER	$350.00	$ 1,050.00
3	2	2" BRASS 90 THRD	$32.00	$ 64.00
4	6	4" FERNCO W/SR	$18.00	$ 108.00
5	4	3/4" BRASS BALL VALVE 1/4 TURN	$13.00	$ 52.00
6	4	2" HYMAX COUPLING	$190.00	$ 760.00
7	4	4" SCH40 COMBO WYE	$32.00	$ 128.00
8	1	NC & YADKIN CO SALES TAX (6.75%)	$222.89	$ 222.89
			Total	**$ 3,524.89**

Thank you,
Randall Greeson
randall.greeson@cpspipe.com

ALL QUANTITIES AND MATERIALS ARE OUR INTERPRETATION OF THE PLANS & SPECIFICATIONS AND ARE NOT GUARANTEED. MATERIAL WARRANTIES ARE LIMITED TO THAT OF THE MANUFACTURERS ONLY. SALE SUBJECT TO CREDIT APPROVAL 12870. PRICING GOOD FOR 30 DAYS. ALL RETURNS MUST BE IN RESALEABLE CONDITION AND ARE SUBJECT TO A RESTOCK FEE.

Bare minimum, need for stock / Tap's

(A)PURPOSE

The purpose of this ordinance shall be to establish a Golf Cart Ordinance within the Town of Boonville, NC while also promoting the health, safety and welfare of the person operating the golf cart as well as protect the safety of their passengers. This plan is also aimed to promote tourism to our area.

(B)DEFINITIONS

1. Golf Cart: A vehicle designed and manufactured for operation on a golf course for sporting or recreational purposes and that is not capable of exceeding speeds of 20 MPH. G.S. 20-4.01(12a).
2. Driver's License: A valid license issued to operate a motor vehicle issued by North Carolina or any other state.
3. Financial Responsibility: Liability insurance coverage on a golf cart in an amount not less than required by North Carolina law for motor vehicles operated on public highways in the State of North Carolina.
4. Operator: Only persons 16 years of age or older and holding a valid driver's license may operate a golf cart on roads.

Section 1: Rules and Regulations

This ordinance is to establish guidance in the interest of public safety. Golf carts hereinafter:

1. Golf carts shall not be operated on or alongside a public road or street with a posted speed limit greater than 25 miles per hour.
2. Golf carts may cross a road with a posted speed limit greater than 25 mph. However, once this segment of road has been transversed, the golf cart is still required to travel only on or along a roadway with a speed limit of 25 mph or less. Golf carts must cross in a manner that is the most direct route in order to decrease crossing distance, i.e. no riding Along a road or crossing at an angle.
3. Any person who operates a golf cart must be responsible for all liability associated with operation of the golf cart and must have liability insurance coverage which will cover the use of a golf cart in an amount not less than required by North Carolina law for motor vehicles operated on public highways in the State of North Carolina.
4. Any person who operates a golf cart must be at least sixteen (16) years of age or older. No person may operate a golf cart unless that person is licensed to drive upon the public streets, roads and highways of North Carolina and then, only in accordance with such valid driver's license. Golf cart operators must carry their driver's license on their person at all times while operating a golf cart on public roads.
5. Any person who operates a golf cart on public streets and roads must adhere to all applicable State and local laws, regulations and ordinances, including but not limited to those banning the possession and use of alcoholic beverages, and all other illegal drugs.

In addition, no golf cart containing any open container of alcohol shall be operated on public roads.

6. The operator of the golf cart shall comply with all traffic rules and regulations adopted by the State of North Carolina and the County/Town/City which governs the operation of motor vehicles.
7. An operator may not allow the number of people in the golf cart at any one time to exceed the maximum capacity specified by the manufacturer. The operator shall not allow passengers to ride on any part of a golf cart not designed to carry passengers, such as the part of the golf cart designed to carry golf bags.
8. Golf carts must be operated at the right edge of the roadway and must yield to all vehicular and pedestrian traffic.
9. Golf carts must park in designated spaces in such a manner that multiple golf carts can utilize the space. All parking rules and limits apply. No parking on sidewalks is allowed.
10. Golf carts must have basic equipment supplied by the manufacturer, including a vehicle identification or serial number. Such equipment must include all safety devices as installed by said manufacturer, including rear view mirror and a rear triangle reflector of the same type required by North Carolina law
11. Golf carts must be equipped with operating headlights, taillights and brake lights.

a) Lights must be visible from a distance of 500 feet.

b) If a mechanical turn signal indicator is not installed, then hand signals are required for turns.

12. Golf cart must be equipped with a rear triangle reflector.
13. Golf carts must be equipped with a noise signaling device (horn).

Section 2: Registration, Inspection and Fee Prior to Usage

1. Any golf cart that needs to be registered will be inspected and approved for driving on public roads by the Police Chief at your residence. Call 336-367-7828 or email policechief@boonvillenc.com to set up an appointment.
2. Proof of insurance, a completed registration form, and a completed Waiver of Liability, releasing the Town of Boonville from liability that may arise as a result of operation of a golf cart inside Town. These documents must be in the golf cart at all times while in operation on public roads.
3. All golf carts must meet the requirements or minimum standards of safety equipment as set forth above in this Ordinance.
4. All golf cart operators must present a valid driver/s license while operating a golf cart on a public road.
5. The registration sticker shall be valid for no more than 1 year and must be visible on a golf cart operated on a public road.
6. Lost or Stolen Permit/Stickers are the responsibility of the owner and must be replaced before the golf cart is operated on a public road.
7. Yearly registration fee is $35 (Expires same day of the following year).
8. Monthly registration fee is $10 (Expires same day of the following month).

Section 3: Enforcement

1. A violation of the provisions of this Ordinance shall constitute an infraction in accordance with Chapter 20 of the North Carolina General Statutes, the maximum penalty for which shall be One Hundred Dollars ($100.00).
2. A second violation of the provisions of this Ordinance will result in revocation of the permit for a period of one (1) year.
3. A third violation of the provisions of this Ordinance will result in permanent revocation of the permit and the permit holder will not be allowed to operate another golf cart owned by anyone on the roads of Boonville.

Adopted this 4th day of August, 2026

Megan Sizemore, Mayor

ATTEST: Kim Wells, Town Clerk

__Operation of Golf Carts on Public Streets in North Carolina Legislation__

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009
SESSION LAW 2009-459
HOUSE BILL 121
AN ACT TO ALLOW ALL UNITS OF LOCAL GOVERNMENT TO REGULATE GOLF CARTS.
The General Assembly of North Carolina enacts:
SECTION 1. Chapter 153A of the General Statutes is amended by adding a new

section to read:

"§ 153A-245. Regulation of golf carts on streets, roads, and highways.

(a) Notwithstanding the provisions of G.S. 20-50 and G.S. 20-54, a county may, by ordinance, regulate the operation of golf carts, as defined in G.S. 20-4.01(12a), on any public street, road, or highway where the speed limit is 35 miles per hour or less within the county that is located in any unincorporated areas of the county or on any property owned or leased by the county.

(b) By ordinance, a county may require the registration of golf carts, charge a fee for the registration, specify who is authorized to operate golf carts, and specify the required equipment, load limits, and the hours and methods of operation of golf carts. No person less than 16 years of age may operate a golf cart on a public street, road, or highway."

SECTION 2. G.S. 160A-300.5 is repealed.

SECTION 3. Chapter 160A of the General Statutes is amended by adding a new section to read:

"§ 160A-300.6. Regulation of golf carts on streets, roads, and highways.

(a) Notwithstanding the provisions of G.S. 20-50 and G.S. 20-54, a city may, by ordinance, regulate the operation of golf carts, as defined in G.S. 20-4.01(12a), on any public street, road, or highway where the speed limit is 35 miles per hour or less within its municipal limits or on any property owned or leased by the city.

(b) By ordinance, a city may require the registration of golf carts, charge a fee for the registration, specify who is authorized to operate golf carts, and specify the required equipment, load limits, and the hours and methods of operation of golf carts. No person less than 16 years of age may operate a golf cart on a public street, road, or highway."

SECTION 4. Section 6 of S.L. 2001-356 is repealed.

SECTION 5. Section 1 of S.L. 2003-124, as amended by S.L. 2004-58, S.L. 2007-204, and S.L. 2007-259, reads as rewritten:

"**SECTION 1.** Notwithstanding the provisions of G.S. 20-50 and G.S. 20-54, the Towns of Beech Mountain, North Topsail Beach, and Seven Devils, and the City of Conover may, by ordinance, regulate the operation of golf carts and utility vehicles on any public street or road within the City or Town. By ordinance, the City or Town may require the registration of golf carts and utility vehicles, specify the persons authorized to operate golf carts and utility vehicles, and specify required equipment, load limits, and the hours and methods of operation of the golf carts and utility vehicles."

SECTION 6. Section 1 of S.L. 2005-11, as amended by S.L. 2007-18, is repealed.

SECTION 7. Section 3 of S.L. 2005-11, as amended by S.L. 2006-149, S.L. 2006-152, and S.L. 2007-18, reads as rewritten:

"**SECTION 3.** Section 1 of this act applies only to the Towns of Benson, Bladenboro, Chadbourn, Clarkton, Elizabethtown, Four Oaks, Rose Hill and Tabor City. Section 2 of this act applies only to Moore County."

SECTION 8. Section 9.4 of the Charter for the Town of Cary, as enacted by Section 1 of S.L. 2005-117, is repealed.

SECTION 9. S.L. 2006-27, S.L. 2006-149, S.L. 2006-152, S.L. 2007-18, S.L. 2007-72, S.L. 2007-336, and S.L. 2008-71 are repealed.

SECTION 10. Section 5.2 of the Charter for the Town of Whispering Pines, as enacted by Section 1 of S.L. 2008-105, is repealed.

SECTION 11. This act becomes effective October 1, 2009. A county may adopt an ordinance under G.S. 153A-245, and a city may adopt an ordinance under G.S. 160A-300.6 when this act becomes law, but the ordinances may not become effective prior to October 1, 2009. The repeal herein of any act does not affect the rights or liabilities of a local government that arose during the time the act was in effect, or under an ordinance adopted under such an act. If any county or city had adopted an ordinance under any act repealed by this act, and the ordinance would be permitted under G.S. 153A-245 or G.S. 160A-300.6 as enacted by this act, that ordinance shall remain in effect until amended or repealed by that county or city.

In the General Assembly read three times and ratified this the 30th day of July, 2009.

s/ Marc Basnight

President Pro Tempore of the Senate

s/ Joe Hackney

Speaker of the House of Representatives

s/ Beverly E. Perdue

Governor

Approved 12:26 p.m. this 7th day of August, 2009

Boonville Police Department

108 N.Carolina Ave. Boonville, N.C. 27011
336-367-7828 Office

Chief Jeff Hobson

Golf Cart Registration Form

New Permit _____ Renewal_____ Monthly $10_______ Yearly $35_________

Name: ____________________________________ OL# & State_________________________

Address: ____

Phone: _________________________ Email: ____

Make: _________________________ Year: ______________ Color: ____________________

Serial Number: _________________________________ Seating Capacity: ______________

Liability Insurance (Company & Name of Insured)

____

Policy #: ___________________________________ Expiration: _____________________

Safety Check List

Lights (headlights, taillights & brake) ______ Rear Triangle Reflector _____
Turn Signals (Optional) _______ Horn _______ Rear View Mirror _____
Parking Brake _____

As the registered owner of the above-listed golf cart, I have been provided with a copy of the Town of Boonville's Golf Cart Ordinance and agree to the terms and conditions of the ordinance. Owner further agrees to release and hold harmless the Town, its' officials and employees from any and all liability, be it in tort, contract or any other theory whatsoever, and further agrees to indemnify the Town, its' officials and employees from any and all costs associated with any claim or lawsuit deriving from the operator's use of a golf cart in the Town of Boonville, including but not limited to, attorney's fees and court costs. Violations of the ordinance or NC Motor Vehicle laws by any driver of my cart could result in revocation of my permit.

Owner Signature / Date: ____

Permit #: ________________ Type: _______________ Valid Thru: __________________

Permit approved by: ____ Date_______________

PIEDMONT TRIAD REGIONAL COUNCIL
1398 CARROLLTON CROSSING DRIVE
KERNERSVILLE, NC 27284
(336) 904-0300
MATTHEW L. DOLGE • EXECUTIVE DIRECTOR

July 28, 2026

Mayor Megan Sizemore
Town of Boonville
110 N. Carolina Avenue
Boonville, NC 27011

Dear Ms. Sizemore:

Thank you for asking the Piedmont Triad Regional Council (PTRC) to assist the Town of Boonville in updating and modernizing the Town's Code of Ordinances. The PTRC in consultation with the Town of Boonville and independent contractor attorney Virginia Booker proposes to complete these necessary changes.

PROPOSED SCHEDULE – Begin in September 2026 and complete changes by August 2027. These services will be provided remotely aside from any in person meetings to discuss project progress or deliverables.

STAFF – Independent Contractor Virginia Booker, a licensed North Carolina attorney, will be the primary person providing the service. Other PTRC staff may assist as necessary on key sections of the ordinance, especially related to land usage.

SCOPE OF WORK – The product will be a recodified Code of Ordinances for adoption by the Board of Commissioners. This means the Code will be reorganized with clearly identifiable chapter headings. All chapters will be revised for consistency with State law and court cases. The following scope of work is proposed to achieve the goal of a modernized and updated Town Code. ~~ordinance~~.

1. Download the Code in Word and reformat the text so that revisions can be readily accomplished and text is displayed in a contemporary format.
2. Scan and review the current Code ~~ordinance~~ for outdated and repealed general statute references
3. Review and integrate ordinance amendments since the last Code was published over 10 years ago.
4. Conduct up to 6 in person meetings. In these sessions we will: (a) identify how Booneville carries out town functions and enforcement and assure that code provisions are written accordingly, and (b) review proposed ordinance changes and drafts.
5. Combine existing sections into a new format with adjustments based on Boonville staff and board input as well as general statute updates (e.g. Session Law 2021-138 and decriminalization of certain ordinances).
6. Incorporate the 2021 zoning and sub-division ordinance 160D updates completed in 2021, while incorporating any additional general statute changes related to land usage (e.g. elimination of parking minimums HB 162/Session Law 2026-39)
7. Provide a complete digital file and paper copy of the Town Code of Ordinances.
8. Provide an Adopting Ordinance and assure formal adoption of the recodified Code of Ordinances.

PIEDMONT TRIAD REGIONAL COUNCIL
1398 CARROLLTON CROSSING DRIVE
KERNERSVILLE, NC 27284
(336) 904-0300
MATTHEW L. DOLGE • EXECUTIVE DIRECTOR

9. Assist local officials in determining the preferred method of maintaining an accessible and updated Code – pdf version on the Town webpage, or hosted by a code service such as MuniCode CivicPlus.

Provision of Copies – Word documents will be emailed to the Town before meetings, and the Town is requested to provide paper copies of drafts and work products for meetings.

BUDGET – The proposed budget is **not to exceed $25,000** to update the existing Code with required changes to local ordinances to be consistent with General Statutes.

INDEMNIFICATION – PTRC agrees to indemnify and save harmless Town of Boonville against all claims made for damages which may arise as a result of its work pursuant to this agreement, and understands nothing within this agreement creates or establishes an employer and employee relationship between the parties. Both parties may end this contractual arrangement by providing the other party 30 days written notice.

We appreciate the opportunity to assist Town of Booneville. If the Town concurs with this agreement as described herein and on the attached checklist, please return a signed copy to me via e-mail. Please call me with any questions or suggestions (336.904.0300).

Sincerely,

Jesse Day, AICP
PTRC Planning Director

____

Mayor Megan Sizemore Date

"This instrument has been pre-audited in the manner required by the local government budget and fiscal control act."

____

Ms. Kim Wells, Town Clerk/Finance Officer Date

STATE OF NORTH CAROLINA)
) **AGREEMENT FOR SERVICES**
COUNTY OF YADKIN)

THIS AGREEMENT FOR SERVICES (hereinafter referred to as the "Agreement") made and entered into this the 11 day of August, 2020 by and between, (hereinafter referred to as the "Provider") and The Town of Boonville (hereinafter referred to as the "Town"), a municipal corporation in the State of North Carolina.

WITNESSETH:

WHEREAS, the Town and the Provider wish to enter into an Agreement under which the Provider will provide certain specified services and/or materials to the Town in exchange for payment.

NOW THEREFORE, in consideration of the mutual covenants, promises, terms, conditions, and agreements set forth herein, the Town and the Provider agree as follows:

1. Scope Of Services To Be Provided: The Provider agrees to perform and provide the services described herein, along with all necessary and required materials, (all collectively called the "Services") for the Town as authorized and directed by the appropriate departmental commissioner(s). Provider acknowledges that this Agreement does not guarantee that the Town will assign the Provider any work; however, that the Town from time to time may request the Provider to perform certain services. The Provider warrants that all materials it provides shall be of good quality and shall meet industry standards as well as the Town's expectations and approval, and the Provider warrants that it shall perform all Services in a good and workmanlike manner, in accordance with industry standards as well as the Town's expectations, and to the Town's full satisfaction. See "Exhibit A" attached hereto and incorporated as if fully setout herein. "Exhibit A" lists in detail the scope of services to be provided under this Agreement. Any changes to "Exhibit A" must be approved by the Town Mayor, in writing, prior to the service being provided.

2. Term of the Agreement: (Check the one provision below that applies.)

☐ This Agreement shall end on ____________________, 20____.

☐ This Agreement shall continue until the Provider has completed all Services to the Town's satisfaction.

☑ This Agreement shall continue until terminated in accordance with Section 9 of this Agreement.

3. Payment to the Provider: The Town shall pay the Provider $ 3600 for all Services performed under this Agreement. The Provider will invoice the Town for Services as they are performed in accordance with this Agreement. The Town shall pay each properly submitted invoice within thirty (30) days of its submission. Each invoice shall document, to the Town's satisfaction, the work performed and the basis for the amount of payment sought. If the

Provider fails to perform in accordance with this Agreement, the Town may, without penalty, withhold any payment(s) associated with Services not properly performed until and unless the Provider completes or corrects its performance, as applicable. The Town's remedies under this Agreement are not exclusive and are in addition to all other rights and remedies provided by law.

4. E-Verify: North Carolina General Statutes prohibit counties from entering into contracts or agreements with providers and subcontractors under the formal bid process and/or proposals who have not complied with the requirement of Article 2 of Chapter 64 of the NC General Statutes. Said Article 2 of Chapter 64 states the prohibition applies to all contracts subject to N.C.G.S. § 143-129, which are purchase contracts with an estimated cost of $90,000 or more, and construction or repair contracts with an estimated cost of $500,000 or more. N.C.G.S. § 143-129 applies to virtually all public entities, including cities, counties, local school boards, water and sewer authorities, and other special purpose local government districts and authorities.

- ☐ The Provider must submit the E-Verify Affidavit with bid proposals and/or contracts as required by NC General Statutes.
- ☐ It is believed by both the Town and the Provider that this Agreement does not fall under the purview or requirements of the above-referenced statutes.

5. Non-waiver: If the Town at any time does not require the Provider to satisfy any of the Provider's obligations under this Agreement, or if the Town fails at any time to exercise any right or privilege granted to it by this Agreement, that shall not waive or limit the Town's ability to require the Provider to satisfy those obligations in the future or the Town's ability to enforce its rights or privileges in the future. If the Town waives any breach of this Agreement by the Provider that shall not be deemed a waiver of any later breach by the Provider, nor shall it be deemed a waiver of this section of the Agreement.

6. Independent Contractor: For purposes of this Agreement, the Provider at all times shall be considered an independent contractor, and the Town shall not be deemed the employer of the Provider or of any of the Provider's agents or employees, nor shall the Town be responsible for the actions or omissions of the Provider or its agents and employees. For purposes of this Agreement, the Provider and its agents and employees shall not be deemed an employee of the Town for any purpose, including (by example only and not for purposes of limitation) federal or state income taxation, unemployment benefits, or worker's compensation insurance and benefits.

7. Insurance: During this Agreement's term, the Provider shall maintain at its sole expense all insurances as set out in this section. All insurance policies shall be issued by a company authorized to issue insurance in the State of North Carolina. Before beginning to perform under this Agreement, the Provider shall provide the Town with a certificate of insurance showing that all insurance required by this Agreement is in effect, and the Provider shall keep that certificate current by submitting to the Town updated certificates as the Provider's insurance policies are renewed or otherwise modified.

THE PROVIDER SHALL NOTIFY THE TOWN IMMEDIATELY IF ANY INSURANCE REQUIRED BY THIS AGREEMENT WILL BE OR HAS BEEN CANCELLED OR NOT

RENEWED OR IF THE AMOUNT OF COVERAGE OF ANY SUCH INSURANCE WILL BE OR HAS BEEN REDUCED.

The Provider shall maintain worker's compensation insurance as required by North Carolina law to cover all of the Provider's employees or others engaged in any work under the supervision of Provider pursuant to this Agreement.

The Provider shall also maintain the following insurance to cover its performance under this Agreement during the Agreement's term:

- General commercial liability in the amount of $1,000,000 per occurrence/$2,000,000 aggregate; the Town shall be named as an additional insured on such policy for ongoing and completed operations, and such coverage shall be primary and noncontributory to any insurance maintained by the Town;
- Independent Contractor shall, at its own expense, maintain workers' compensation insurance covering all of its personnel performing services under this Agreement, in amounts commercially reasonable and as required by applicable law. Upon request, Independent Contractor shall provide Town with certificates of insurance or other reasonably satisfactory evidence of such coverage.
- Automobile liability covering all owned, hired, and non-owned vehicles used in connection with this Agreement. The minimum combined single limit shall be $1,000,000 for bodily injury and property damage; and $1,000,000 uninsured/underinsured motorist coverage. The Town shall be named as an additional insured on such policy for ongoing and completed operations, and such coverage shall be primary and noncontributory to any insurance maintained by the Town.

For purposes of this Agreement, "commercially reasonable" means coverage limits, policy terms, deductibles, and insurer financial strength that are customary requirements imposed by other units of local government where Independent Contractor is providing same or similar services, taking into account the nature of the services, the risks involved, applicable legal requirements, and other considerations to fulfill Independent Contractor's indemnity provisions under this Agreement.

8. Indemnity: The Provider agrees that it shall defend, indemnify, and hold harmless the Town and its officials, employees, and agents from and against any and all losses, liabilities, claims, demands, suits, costs, damages, or expenses (including reasonable attorneys' fees) arising from or related to this Agreement and/or the Services, including (by example only and not for purposes of limitation) those for bodily injury, death, or property damage. The Provider's obligations under this section shall survive termination of this Agreement.

9. Termination: Notwithstanding any other provision of this Agreement, this Agreement may be terminated as follows:

- at any time by mutual written agreement of the Town and the Provider;
- by the Town upon ten (30) days advance written notice to the Provider; or
- immediately (without ten days written notice) upon breach of this Agreement by the Provider.

10. Entire Agreement: This Agreement (including all Exhibits attached hereto) constitutes the complete and entire Agreement between the Town and the Provider concerning the subject matter of the Agreement and supersedes any and all prior agreements, discussions, understandings, promises, or representations concerning that subject matter. This Agreement may be modified only by a writing signed by both the Town and the Provider.

11. Governing Law and Forum for Disputes: This Agreement shall be governed by the laws of the State of North Carolina without regard to North Carolina's choice of law provisions. Any lawsuit or other legal proceeding concerning this Agreement and/or the Services must be filed in Yadkin County, North Carolina, unless it is properly filed in Federal Court, in which case it must be filed in the Federal District Court for the Middle District of North Carolina.

12. Severance Clause: If any part of this Agreement is deemed unenforceable by a court of competent jurisdiction, then that part shall be enforced to the greatest extent legally possible, and the rest of this Agreement will remain in full force and effect.

13. Compliance With Laws: The Provider acknowledges and agrees that it will perform all Services and will satisfy all of its obligations under this Agreement in full compliance with all applicable federal, state, and local laws and regulations.

14. Repair of Damages: The Provider shall promptly and fully repair any damages that it or its employees or agents cause to the Town's property. Alternatively, the Town may choose in its discretion to require the Provider to fully compensate the Town for any such damages rather than have the Provider repair them.

15. Titles and Headings: Titles and headings used in this Agreement are for convenience only and do not limit or modify the language within each section of this Agreement.

16. Non-Assignment: The Provider may not assign its rights or obligations under this Agreement, nor may it sub-contract any part of this Agreement, without written approval from the Town.

17. Notices: Any notice or communication to the Town or the Provider for purposes of this Agreement shall be delivered or shall be deposited in the United States Mail, first class, addressed to the addressee below:

THE TOWN	P.O. Box 326
The Town of Boonville	Boonville, NC 27011

THE PROVIDER ______________________________

____

____

18. Number and gender: This Agreement's use of singular, plural, masculine, feminine, and neuter pronouns shall include the others as the context may require.

19. Exhibits: To the extent of a conflict between the above language of this Agreement and any attachments, the above language of this Agreement will control.

IN WITNESS WHEREOF, the Town and the Provider have caused this Agreement to be executed as of the Effective Date.

THE TOWN	THE PROVIDER
BY: Megan Lin...	BY: [signature]
Name: Megan Scismore	Name: Jeffrey E Jones Sr
Title: Mayor	Title: Owner / operator

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

____

Kim Wells, Boonville Finance Director

EXHIBIT A
AGREEMENT TO SERVICES

Below is a detailed listing of the scope of services to be provided under this contract. Any changes to "Exhibit A" must be approved by the Mayor or his/her designee, in writing, prior to the service being provided. (The detailed listing of the scope of services may also be described on one or more sheets attached hereto and incorporated herein, but each must be signed by the Provider and the Town.)