



TOWN OF WEDDINGTON
REGULAR TOWN COUNCIL MEETING
MONDAY, JUNE 3, 2024 – 7:00 P.M.
WEDDINGTON TOWN HALL
1924 WEDDINGTON ROAD WEDDINGTON, NC 28104
AGENDA

1. Call to Order
2. Determination of Quorum
3. Pledge of Allegiance
4. Additions, Deletions and/or Adoption of the Agenda
5. Conflict of Interest Statement: *In accordance with the state government ethics act, it is the duty of every Council member to avoid conflicts of interest. Does any Council member have any known conflict of interest with respect to any matters on the agenda? If so, please identify the conflict and refrain from any participation in the matter involved.*
6. Mayor/Councilmember Reports
7. Public Comments
8. Public Safety Report
9. Consent Agenda
 - A. Approve April 29, 2024 Town Council Special Meeting Minutes
 - B. Approve May 13, 2024 Town Council Regular Meeting Minutes
 - C. Approve FY 2023-2024 Budget Amendment
 - D. Approve FY 2023-2024 Audit Contract with Ann Craven, CPA, PLLC for an amount not to exceed \$10,800.
10. Old Business
 - A. Fiscal Year 2024-2025 Budget
 - i. Public Hearing
 - ii. Discussion and Possible Consideration of Fiscal Year 2024-2025 Proposed Budget Ordinance and Set the Tax Rate
 - B. Discussion and Possible Consideration of Comprehensive Land Use Plan and Downtown Master Plan
 - C. Discussion of Amending the Planning Board Rules of Procedure to add Public Comments to Regular Planning Board Meetings
11. New Business
12. Code Enforcement Report
13. Update from Finance Officer and Tax Collector
14. Updates from Town Planner and Town Administrator
15. Transportation Report
16. Council Comments
17. Adjournment

Agenda Item 9.

Consent Agenda

- A. Approve April 29, 2024 Town Council Special Meeting Minutes
- B. Approve May 13, 2024 Town Council Regular Meeting Minutes
- C. Approve FY 2023-2024 Budget Amendment
- D. Approve FY 2023-2024 Audit Contract with Ann Craven, CPA, PLLC for an amount not to exceed \$10,800.



**TOWN OF WEDDINGTON
SPECIAL TOWN COUNCIL WORK SESSION
APRIL 29, 2024 AT 6:00 P.M.
WEDDINGTON TOWN HALL
MINUTES
PAGE 1 OF 2**

1. Call to Order

Mayor Jim Bell called the meeting to order at 6:00 p.m.

2. Determination of Quorum

Quorum was determined with all Councilmembers present: Mayor Jim Bell, Mayor Pro Tem Tom Smith, Councilmembers Jeff Perryman, Brannon Howie, and Darcey Ladner.

Staff Present: Town Administrator/Clerk Karen Dewey, Town Planner Greg Gordos

Visitors: Tracy Stone, Mark Stevens, Kelly Stevens, Christopher Neve, Kim Topalian, Curtis McDonald, Tamara McDonald, Gayle Butler, Harry Chilcot, Melissa Emerine, Chad Emerine

3. Adoption of Agenda

Motion: Mayor Pro Tem Smith made a motion to adopt the agenda as presented.

Vote: The motion passed with a unanimous vote.

Mayor Bell expressed his condolences for the officers killed in Charlotte this afternoon. He thanked the Weddington Deputies for their work with the town.

4. Discussion and Possible Consideration of Resolution R-2024-03 A Resolution in Opposition to HB5 To Remove Certain Described Property from the Corporate Limits of The Town of Summerfield

Mayor Bell gave background on the issue. Councilmember Perryman commented on the issue of the General Assembly eroding control of land use and zoning authority from municipalities. Councilmembers discussed the issue of the Summerfield de-annexation and it happening as a result of a zoning decision that the developer disagreed with. Council continued with discussion of voicing concerns to delegates and adopting the resolution to make concerns known.

- Motion:** Councilmember Perryman made a motion to adopt Resolution R-2024-03 In Opposition to HB5 to remove certain described property from the corporate limits of the Town of Summerfield.
- Vote:** The motion passed with a unanimous vote.

Staff will forward the resolution to the Speaker of the House Tim Moore, President Pro Tem of the Senate Phil Berger, Union County General Assembly Delegates, and to the Town of Summerfield Officials.

5. Discussion of Park Amenities

Council discussed cost for developing and maintaining a park property without tax burden to residents. Town owns property and has received grants for infrastructure and park. Council discussed amenities and directed staff to work on a plan to include:

- Grading and construction for amphitheater
- Fencing around park
- Restrooms
- Pads for food trucks with power and water hook ups
- Walking path around property
- Lights and security cameras

Staff will continue to research grants and other means of funding maintenance. Staff will have the large trees inspected. Staff will work on estimated costs.

6. Adjournment

- Motion:** Mayor Pro Tem Tom Smith made a motion to adjourn the April 29, 2024 Special Town Council meeting at 7:06 p.m.
- Vote:** The motion passed with a unanimous vote.

Approved: _____

Jim Bell, Mayor

Karen Dewey, Town Administrator/Clerk



**TOWN OF WEDDINGTON
REGULAR TOWN COUNCIL MEETING
MONDAY, MAY 13, 2024 – 7:00 P.M.
WEDDINGTON TOWN HALL
MINUTES
PAGE 1 OF 8**

1. Call Meeting to Order

Mayor Bell called the meeting to order at 7:00 p.m.

2. Pledge of Allegiance

Council led the Pledge of Allegiance.

3. Determination of Quorum

Quorum was determined with all councilmembers present: Mayor Jim Bell, Mayor Pro Tem Tom Smith, Councilmembers Brannon Howie, Jeff Perryman, and Darcey Ladner

Staff: Town Administrator/Clerk Karen Dewey, Town Planner Greg Gordos, Finance Officer Leslie Gaylord, Deputy Clerk/Admin Asst Debbie Coram, Town Attorney, Karen Wolter

Visitors: Gayle Butler, Kim Topalian, Wayne Archie, Chad Emerine, Melissa Emerine, Liz Holtey, Terry Davis, Lori Walters, Vann Walters, Walton Hogan, Hugh Clark, John Drahzal, Bridget O'Brien, Charlie BonDurant, Julie Staley, Jack Plyler, Bill Deter, Sam Nicola, John Massoud, Dustin Johnson, Buntin Podrebarac, Tamara McDonald, Curtis McDonald, Joyce Plyler, Tom Snyder, Patricia Hines, Rusty Setzer

4. Additions, Deletions and/or Adoption of the Agenda

Mayor Bell asked to add agenda item 19. Closed Session pursuant to NCGS 143-318.11 (a)(5) To instruct public body's staff concerning the position to be taken in negotiation material terms of a contract or proposed contract for the acquisition of real property.

Councilmember Howie asked to add agenda item 13.B. Discussion of amending the Town Council Regular Meeting Schedule.

Motion: Mayor Pro Tem Smith made a motion to adopt the agenda as amended.

Vote: The motion passed with a unanimous vote.

5. Conflict of Interest Statement: *In accordance with the state government ethics act, it is the duty of every Council member to avoid conflicts of interest. Does any Council member have any known*

conflict of interest with respect to any matters on the agenda? If so, please identify the conflict and refrain from any participation in the matter involved.

Mayor Bell read the Conflict of Interest Statement. No Councilmember had a conflict of interest.

6. Mayor/Councilmember Reports

Councilmember Ladner reported on the Trees Union meeting to be held on May 21st in Wesley Chapel from 6 to 8 p.m. They will be forming the Board of Directors and ratifying bylaws.

Mayor Pro Tem Smith reported on his communications with NCDOT regarding the contract resurfacing schedule.

Councilmember Perryman reported on the May WUMA meeting. The CRTPO will be presenting on what they do.

Mayor Bell reported on the Town of Summerfield deannexation bill to be considered by the General Assembly. It has been moved to this Thursday's schedule from last Thursday. Senator Berger doesn't appear to have the votes.

7. Public Comments

Gayle Butler – 5146 Panhandle Circle: Ms. Butler expressed her concern regarding public comments made at the April Town Council meeting. She believes the comments were inappropriate and the resident was volatile.

Kim Topalian – 130 Bluebird Lane: Ms. Topalian thanked council for having the discussion of public comments added to the planning board agenda. She thanked the planning board members and councilmember that attended the Toll Brothers community meeting.

Chad Emerine – 953 Eagle Road: Mr. Emerine commented on public comments at planning board meeting. He referenced the UDO Section D301 that lists goals of the planning board to facilitate and coordinate citizen engagement. He requested an additional community meeting for the Toll Brothers development.

Wayne Archie - 5050 Ancestor Circle: Mr. Archie commented on painting the Weddington logo on the water town on Hemby Road. He stated that if the town is interested, it needs to be pursued.

Walt Hogan – 5009 Laurel Grove Lane: Mr. Hogan commented on adding public comment to planning board meetings and commented on the Toll Brothers community meeting and the impact of the project.

Jack Plyler – 1015 Estate Lane: Mr. Plyler commented on the conflict of interest statement and the code of ethics. He stated that NCGS Chapter 138A only applies to state employees. The State Ethics Commission doesn't have jurisdiction over local officials. He disagrees that the statement on the council agenda covers the councilmembers.

Curtis McDonald – 930 Baron Road: Mr. McDonald commented on adding public comment to planning board meetings. He also requested an additional community meeting for the Toll Brothers project.

8. Public Safety Report

Deputy Wrenn gave the report: He thanked the public for the outpouring of respect for officers killed. Accidents with injuries are down, but those with property damage are on the increase. False alarms are skyrocketing because of rain and storms tripping breakers and emergency systems. He requested that residents let the deputies come out even for false alarms to check everything out. If you see suspicious vehicles or suspicious people, call the UCSO. There will be additional traffic saturations.

9. Presentation from Dustin Johnson and John Massoud for Christian Coptic Village

John Massoud and Dustin Johnson presented a church project on Old Mill Road on property owned by the Coptic Orthodox Church. Councilmember Ladner asked about the entrance to the property off Providence Road. Mr. Johnson replied that plans are still in the early stages, there will be a TIA required. Councilmember Ladner asked when the peak hours would be. Mr. Massoud replied that it would be mostly weekend or weeknight, but it isn't sure yet and it wouldn't be every day or every weekend. Councilmember Ladner asked how big the parking lot is. Mr. Johnson replied 103 spaces. Mayor Bell asked if there are anticipated more numbers than the 400 seats proposed or if there would be potential for expansion. Mr. Johnson replied that 400 is the max capacity at any time. Councilmember Ladner asked how many acres is the property? Mr. Johnson responded that it is 13 acres total and will be built on 6 of those acres.

10. Consent Agenda

- A. Approval of April 8, 2024 Regular Town Council Meeting Minutes
- B. Approval of Resolution to Participate in NC Cooperative Liquid Assets Security Systems (R-2024-05)
- C. Approval of Weddington Joinder Agreement to Interlocal Agreement
- D. Approval of Resolution R-2023-04 to NCDOT for Addition to State Maintained Secondary Road System Roads within the Canisteo Subdivision
- E. Authorize Staff to enter into contract with XL Mediaworks for purchase and installation of streaming equipment in an amount not to exceed \$13,000.00

Motion: Mayor Pro Tem Smith made a motion to approve the Consent Agenda
Vote: The motion passed with a unanimous vote.

11. Public Hearing

A. Comprehensive Land Use Plan and Town Center Plan

Mayor Bell opened the public hearing at 7:42 p.m.

Kim Topalian – 130 Bluebird Lane: Ms. Topalian asked for more time to look the plan over. She commented on the map in the Town Center Plan. She believes that the goals listed on pages 46 through 48 conflict with the Town Center Master Plan.

Chad Emerine – 953 Eagle Road: Mr. Emerine commented verbiage in land use policy 11 and design policy 6 in the current Land Use Plan that he believes should be in the proposed plan.

Charlie BonDurant - 46 Brandy Courts: Mr. BonDurant agreed with the previous residents and commented that a document of this scale and intensity should have more time for additional review.

Jack Plyler – 1015 Estate Lane: Mr. Plyler commented that there should be an additional public hearing for the Land Use Plan. He stated that the projected population from 2025 to 2045 is incorrect and should be adjusted. There isn't enough land to get that population. He believes it should be reviewed and adjusted.

Mayor Bell closed public hearing at 7:50 p.m.

12. Old Business

A. Discussion and possible consideration of Comprehensive Land Use Plan and Town Center Plan

Mayor Pro Tem Smith commented on several of the goals in the document:

- In goal C 1.1 preserve open space and scenic views. In the current land use plan goal 3 states minimize the visual impact of development from surrounding properties and roadways. The current defines scenic views better to show it's from roads as well as adjacent properties. He suggested that be re-worded slightly to include that.
- In the current land use plan, there is Policy 11 stating to ensure that land uses abutting residential development are compatible with the scale, intensity and overall character of existing and planned neighborhoods. He believes this is important to ensure anything new is comparable or a higher standard than what is on the adjacent properties.
- In the current land use plan under community design policies #6 it states to give the highest priority for beautification efforts and corridor design to major thoroughfares and key entryways. He believes this will help to ensure that both RCD and R40 blend in with other neighborhoods and are not easily visible from the roads.
- He pointed out an inconsistency in the number due to a previous edit.

Councilmember Perryman stated that this is not time critical and he would be interested in getting Mr. Gordos' opinions.

Councilmember Howie agreed to take some time and to address the items residents are asking to be addressed.

Motion: Councilmember Perryman made a motion to defer consideration of the Comprehensive Land Use Plan and Downtown Master Plan until the June Town Council meeting

Vote: The motion passed with a unanimous vote.

B. Discussion of FY 2025 Preliminary Budget

Ms. Gaylord presented the preliminary budget with 3 different tax rates. Before finalizing a tax rate, the town will wait until the Board of County Commissioners decides what to do with the Providence Fire District. That will be before the commissioners on May 20th. The Council will decide tonight between which 2 non-fire tax rates, 2.5 cents or 2.7 cents. The main consideration is the addition of 2 deputies.

Councilmember Howie stated her concern regarding limited council discussion on additional deputies added to contract.

Council discussed adding deputies to the Town contract: adding two could provide for 24/7 coverage. There may not be a huge night-time call volume, but there are but speeding incidents.

Councilmember Perryman stated his preference for adding the deputies to be fully staffed. He asked Ms. Gaylord if she was comfortable with both the tax rates. Ms. Gaylord responded she is, and she would go with the 2.5 cent rate. The county will be doing another revaluation next year and it can be adjusted again then.

Mayor Pro Tem Smith stated that property values will increase 50-60% with the county revaluation next year.

Council agreed to publish the preliminary FY24-25 budget with a 2.5 cent tax rate and hold a public hearing at the June Town Council meeting.

C. Discussion of Stormwater Text Amendment

Mr. Gordos explained that staff will be bringing a stormwater text amendment to the Planning Board to make stormwater standards consistent throughout the UDO.

13. New Business

A. Discussion of Planning Board Rules of Procedure

Council discussed adding public comment to the Planning Board Rules of Procedure.

Councilmember Ladner stated her support for it and getting resident input sooner in the process.

Councilmember Howie stated her opposition as the planning board is a recommending body and not a deciding body. They determine consistency with the UDO. She referenced a conversation with Ms. Wolter regarding the best practice and asked for Ms. Wolter to share her input.

Ms. Wolter stated that there is no legal requirement, it's completely the Council policy, but there is a concern in jurisdiction. The Planning Board is technical and will recommend based on how an application applies to the UDO and Land Use Plan. Council is the legislative body. As an alternative to Planning Board comments, one of the other municipalities she works with have project specific public comment periods in front of the council. It just depends on what direction the council wants to take.

Mayor Pro Tem Smith is it more appropriate for Council to allow additional comments? He believes it needs to be increased one way or the other. The planning board makes recommendation after the community meeting, public comment after a project.

Council discussed the merits of adding additional public comments in the application process at the planning board to increase public input.

Mayor Pro Tem Smith asked if it has to be decided tonight. He believes one or the other should be done but wants to do it the best way.

Councilmember Howie stated that she agrees with increased public engagement, but wants it done the right way.

Councilmember Perryman agreed. The aim is to improve public input. Procedurally speaking, the planning board leadership and members can reach out and engage without direction from the Council.

B. Discussion of amending the Regular Town Council meeting schedule

Council discussed amending council meeting schedule. To June 3rd.

Motion: Mayor Pro Tem Smith made a motion to amend the Regular Town Council Meeting Schedule to change the June 10, 2024 meeting to June 3, 2024 at 7:00 p.m. at Town Hall.

Vote: The motion passed with a unanimous vote.

14. Updates from Town Planner and Town Administrator

Mr. Gordos gave the Planner update:

- **Deal Lake Subdivision**

93-lot conservation subdivision

Site Walk/ Charette: 11/28/23

Community Meeting: 5/2/24

Planning Board: TBD

- **Rea/ Providence Subdivision**

Conventional subdivision, 56 lots

Sketch Plan reviewed; TIA, CZ submittal under review

- **Ennis Road Subdivision**

Conventional subdivision, 14 lots

Planning Board: TBD

- **7112 New Town Road**

Prop. Land Use: Churches, Synagogues and Other Places of Worship

Community Meeting: 5/22/24

Planning Board: TBD

- **R-CD Text Amendment**

Lot Size, Yield Regulations, and Preservation of Continuous Forest

Met with two members of Council 5/10/24 for directives

Planning Board: **June 2024**

Ms. Dewey gave her update:

The public hearing for eliminating the Providence Fire District and incorporation of those properties into the Wesley Chapel Fire District will be held by the Board of County Commissioners on May 20th. The BOCC has the option at that meeting to adopt the resolution that would merge the district together and abolish the Providence District. That resolution is the last step in the process to turn the fire service over to the county.

The Antioch and Forest Lawn intersection traffic signal: the project has been approved by the Board of Transportation and the funds released. NCDOT will begin signal design work and that takes approximately 90 days. Once that is complete, NCDOT will work on installing the signal. NCDOT is in the process of

getting an agreement drafted for both parties to sign. Barring any major obstacles, installation will start early fall and be completed near end of 2024. They are also evaluating pavement markings in the area and are endeavoring to restripe, if needed, before the signal becomes operational.

Working on an RFP for park amenities discussed at the April special meeting. I've reached out to other municipalities to samples and an idea of costs.

15. Code Enforcement Report

Ms. Dewey gave the code enforcement report.

16. Update from Finance Officer and Tax Collector

Ms. Gaylord gave the financial update: monthly statements are in the packet. Tax collection percentage is great. The Quarterly ARPA report is in the packet. Money has been transferred from that fund to the General Fund. By the end of this year, there will be \$190,000 left to spend in the next fiscal year.

Next month there will be a budget amendment for the current fiscal year

17. Transportation Report

Mayor Bell gave the transportation report. At the CRTPO meeting, NCDOT gave a presentation on the I-77 corridor construction. It is estimated to cost up to \$4.2 billion for 11 miles.

Councilmember Perryman: I've got one last shot to get word out about the CRTPO presentation on Thursday, May 23rd, at Wesley Chapel Village Hall at 7:00 p.m. and it is open to the public. For my fellow Councilmembers, if you haven't seen this yet, please try to be there. Will send out a note to the planning board too and Karen has assured me that she'll put out a notice of quorum.

18. Council Comments

Councilmember Howie: I don't know who the organization was, but I wanted to say I saw an organization on 84 cleaning up the road toward Town Hall-Thank you very much. Just a little added comment relative to the water tower. We are still bound and cannot put anything on it.

Councilmember Ladner: I want to thank everyone who has worked so hard on Food Truck Fridays. It has been fun, so y'all need to come out. These ladies work really hard to do fun stuff for us. So, thank you.

Mayor Pro Tem Smith: Thank you everybody for coming out tonight and to those who expressed your opinions. If you don't speak, we don't hear you, so I encourage public comment at all times. Thank you.

Councilmember Perryman: Thank you everybody for coming out this evening. It's always good to see a full room. Thank you to staff for running a great meeting. I'll say it til the last day I'm here, we've got the best staff in the state.

Mayor Bell: We will end the regular session and go into closed session now. Thank you guys for coming out.

19. Enter into Closed Session Pursuant to NCGS 143-318.11(a)(5) To instruct public body’s staff concerning the position to be taken by or on behalf of the public body in negotiation terms of a contract for real property

Motion: Councilmember Howie made a motion to enter into closed session pursuant to NCGS 143-318.11(a)(5) To instruct public body’s staff concerning the position to be taken by or on behalf of the public body in negotiation terms of a contract for real property at 8:52 p.m.

Vote: The motion passed with a unanimous vote.

Mayor Bell called the meeting back to order at 9:30 p.m.

20. Adjournment

Motion: Councilmember Perryman made a motion to adjourn the May 8, 2024 Regular Town Council Meeting at 9:31 p.m.

Vote: The motion passed with a unanimous vote.

Approved: _____

Jim Bell, Mayor

Karen Dewey, Town Administrator/Clerk

**TOWN OF WEDDINGTON
 AMENDED BUDGET
 FYE 6/30/2024**

	FY2024 INITIAL BUDGET	BUDGET AMENDMENT 1	FY2024 AMENDED BUDGET	BUDGET AMENDMENT 2	FY2024 FINAL AMENDED BUDGET
Tax Rate 4.5 cents					
REVENUES					
Ad Valorem Taxes	\$ 1,531,075		\$ 1,531,075	\$ -	\$ 1,531,075
Solid Waste Revenues	\$ 1,125,000		\$ 1,125,000	\$ -	\$ 1,125,000
State-Collected Revenues	\$ 1,140,000		\$ 1,140,000	\$ -	\$ 1,140,000
Zoning and Subdivision Revenues	\$ 25,000		\$ 25,000	\$ -	\$ 25,000
Other Revenues	\$ 90,000		\$ 90,000	\$ 115,000	\$ 205,000 [D]
TOTAL REVENUES	\$ 3,911,075		\$ 3,911,075	\$ 115,000	\$ 4,026,075
EXPENDITURES					
Administrative Expenditures	\$ 720,550		\$ 720,550	\$ -	\$ 720,550
Planning and Zoning Expenditures	\$ 625,875		\$ 625,875	\$ (90,000)	\$ 535,875
General Government Expenditures	\$ 2,930,900	750,000	\$ 3,680,900	\$ (545,000)	\$ 3,135,900 [A] [B] [C]
TOTAL EXPENDITURES	\$ 4,277,325		\$ 5,027,325	\$ (635,000)	\$ 4,392,325
Transfer from ARPA Special Revenue Fund	\$ 366,250		\$ 366,250		\$ 366,250
Appropriation from Fund Balance			\$ 750,000		\$ -

- [A] PROVIDENCE VOLUNTEER FIRE DEPARTMENT LITIGATION SETTLEMENT
- [B] WCWAA GRANT NOT APPLIED FOR IN CURRENT YEAR
- [C] INFRASTRUCTURE BUDGETED BUT NOT USED
- [D] INVESTMENT AND INTEREST INCOME FROM HIGHER THAN BUDGETED RATES

The	Governing Board TOWN COUNCIL
of	Primary Government Unit TOWN OF WEDDINGTON
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 Ann R. Craven, CPA, PLLC
	Auditor Address 1100 Revolution Mill Drive, Studio 2, Greensboro, NC 27405

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

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

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

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

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

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

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

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.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 and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

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

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

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

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

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

FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name:

Leslie Gaylord

Title and Unit / Company:

Finance Director

Email Address:

lgaylord@townofweddington.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 Items 8 and 13 for details on other allowable and excluded fees.

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

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

Primary Government Unit	TOWN OF WEDDINGTON
Audit Fee (financial and compliance if applicable)	\$ 7,950
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 2,850
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 10,800

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* Ann R. Craven, CPA, PLLC	
Authorized Firm Representative (typed or printed)* Ann R. Craven	Signature* 
Date* 5/27/24	Email Address* ann@acravencpa.com

GOVERNMENTAL UNIT

Governmental Unit* TOWN OF WEDDINGTON	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Jim Bell/Mayor	Signature*
Date	Email Address* jbell@townofweddington.com

Chair of Audit Committee (typed or printed, or "NA")	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.

Sum Obligated by This Transaction:	\$ 10,800
Primary Governmental Unit Finance Officer* (typed or printed) Leslie Gaylord/Finance Officer	Signature*
Date of Pre-Audit Certificate*	Email Address* lgaylord@townofweddington.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 – 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.

Sum Obligated by this Transaction:	\$
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

Ann R. Craven, CPA, PLLC
Ann R. Craven, CPA
1100 Revolution Mill Drive Studio 2
Greensboro, North Carolina 27405
(336) 632-0060

May 27, 2024

Town Council
Mr. Jim Bell, Mayor
Ms. Karen Dewey, Town Clerk
Town of Weddington
1924 Weddington Road
Weddington, North Carolina 28104

We are pleased to confirm our understanding of the services we are to provide Town of Weddington for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Town of Weddington as of and for the year ended June 30, 2024. 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 Weddington'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 Weddington's RSI in accordance with generally accepted auditing standards (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules
- 3) GASB-required Supplementary Pension Schedules

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

- 1) Schedule of Expenditures of federal and state awards.
- 2) Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Fund - Budget and Actual
- 3) Schedule of Proportionate Share of Net Pension Liability (Asset) – Local Government Employees' Retirement System
- 4) Schedule of Contributions – Local Government Employees' Retirement System

5) Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Grant Project - SCIF Fund

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

- 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).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

Since this is the Town's first Single Audit, we are identifying a significant risk of material noncompliance in the State Single Audit Implementation Act Program.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

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

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal 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 Weddington'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 Weddington's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Weddington's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

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

(including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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

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

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

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, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon 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 Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of Weddington in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These non-audit 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the 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 non-audit 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. We will also assist in preparing the financial statements and related notes of Town of Weddington in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit 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 statement 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.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable or other confirmations we request and 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 Local Government Commission or its designee; 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 Ann R. Craven, CPA, PLLC 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 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 Ann R. Craven, CPA, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. If we are aware that a federal awarding agency 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.

Ann R. Craven, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in approximately late July 2024.

Our fee for these services will be at our standard hourly rate 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 \$10,800. 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. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the 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.

Reporting

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

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

We appreciate the opportunity to be of service to Town of Weddington 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 and return it to us.

Very truly yours,



*Ann R. Craven, CPA, PLLC
Greensboro, North Carolina*

RESPONSE:

This letter correctly sets forth the understanding of Town of Weddington.

Management signature: _____
Title: _____
Date: _____

Governance signature: _____
Title: _____
Date: _____

Agenda Item 10. Old Business

A. Fiscal Year 2024-2025 Budget

- i. Public Hearing
- ii. Discussion and Possible Consideration



Town of Weddington

Fiscal Year 2024-2025 Budget Message

The Town of Weddington is pleased to present its proposed FY2025 budget that not only maintains the quality and efficiency of our public services but also provides a two-cent tax reduction for our residents. This tax reduction is possible due to the transition of fire services back to county control. The transition is being done with the overarching goal to provide residents with efficient and effective fire protection.

This budget reflects our commitment to responsible fiscal management and our dedication to the well-being of our community. Through prudent planning and the pursuit of cost-effective measures, we have been able to allocate resources wisely, ensuring that our infrastructure and services continue to meet the needs of our citizens while also giving back to them in the form of lower taxes. The inclusion of increased police staffing in the budget reflects a commitment to enhancing public safety by ensuring greater coverage times. The allocation of resources towards police staffing can potentially lead to improved response times, a more visible police presence, and a stronger sense of security within the community.

The budget also includes several one-time costs. One-time costs are unique expenses that are not expected to recur in the normal course of business. Two examples of such costs included in this budget are a grant to the Union County Library Foundation for the new Western Union County Library which serves Weddington residents, as well as funding for a traffic signal to be installed at the intersection of Antioch Church and Forest Lawn Roads.

The Town remains dedicated to transparency and engagement with the community as we implement this budget and welcomes citizen input and questions.



**TOWN OF WEDDINGTON, NORTH CAROLINA
2024-2025 GENERAL FUND BUDGET ORDINANCE
O-2024-01**

BE IT ORDAINED By The Town Council of Weddington, North Carolina, In Session Assembled:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of Weddington Government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025, according to the following summary and schedules:

SUMMARY

<u>FUND</u>	<u>ESTIMATED REVENUES</u>	<u>TOTAL APPROPRIATION</u>
General	\$3,097,950	\$3,097,950

Section 2. That for said fiscal year there is hereby appropriated out of the General Fund the following:

<u>GENERAL FUND</u>	<u>AMOUNT</u>
Administrative	\$ 592,155
Planning & Zoning	693,550
General Government	<u>1,812,245</u>
TOTAL APPROPRIATIONS – GENERAL FUND	<u>\$3,097,950</u>

Section 3. It is estimated that the following General Fund Revenues and Fund Balance Appropriations will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing General Fund appropriations:

<u>REVENUE SOURCE</u>	<u>AMOUNT</u>
Ad Valorem Taxes	\$ 859,450
Solid Waste Revenues	1,175,000

State-Collected Revenues	860,500
Zoning and Subdivision Revenues	25,000
Other Revenues	<u>178,000</u>
 TOTAL REVENUE GENERAL FUND	 <u>\$3,097,950</u>
 FUND BALANCE APPROPRIATIONS	 \$ <u> 0</u>

Section 4. There is hereby levied for the fiscal year ending June 30, 2025 the following rate of taxes on each (\$100) assessed valuation of taxable property as listed as of January 1, 2024 for the purpose of raising the revenues from current year's property tax as set forth in the foregoing estimates of Revenues, and in order to finance foregoing appropriations:

GENERAL FUND	<u>\$0.025</u>
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Section 5. The Finance Officer is hereby authorized to transfer appropriations within a fund contained herein under the following conditions:

- a. She may transfer amounts between object of expenditure within a department without limitation.
- b. She may transfer amounts between departments of the same fund with an official report on such transfers to the Town Council.
- c. She may make expenditures and/or transfers from appropriations as necessary.

Section 6. All capital items, (items exceeding \$10,000), are to be approved in accord with the adopted budget. The Finance Officer will maintain a list of approved capital outlay items.

Adopted this 3rd day of June, 2024.

James Bell, Mayor

Attest:

Karen Dewey, Town Administrator/Clerk

**TOWN OF WEDDINGTON
SUMMARY BUDGET
FYE 6/30/2025**

FY2025 PROPOSED BUDGET Tax rate 2.5 cents	FY2024 FINAL AMENDED BUDGET Tax rate 4.5 cents	FY2023 FINAL ACTUAL Tax rate 4.5 cents
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Revenues				
Ad Valorem Taxes		\$ 859,450	\$ 1,531,075	\$ 1,614,839
Solid Waste Revenues		\$ 1,175,000	\$ 1,125,000	\$ 530,176
State-Collected Revenues		\$ 860,500	\$ 1,140,000	\$ 1,298,126
Zoning and Subdivision Revenues		\$ 25,000	\$ 25,000	\$ 70,730
Investment Revenue		\$ 150,000	\$ 200,000	\$ 93,058
Other Revenues		\$ 28,000	\$ 5,000	\$ 7,468
Total Revenues		\$ 3,097,950	\$ 4,026,075	\$ 3,614,397
Expenditures				
Administrative Expenditures		\$ 592,155	\$ 720,550	\$ 532,153
Planning and Zoning Expenditures		\$ 693,550	\$ 535,875	\$ 382,953
General Government Expenditures		\$ 1,812,245	\$ 3,135,900	\$ 1,754,069
Total Expenditures		\$ 3,097,950	\$ 4,392,325	\$ 2,669,175
Total Revenues over Expenditures				\$ (945,222)
Transfer from ARPA Special Revenue Fund		\$ (0)	\$ 366,250	\$ -

TOWN OF WEDDINGTON
FY2025 PRELIMINARY OPERATING BUDGET
TAX RATE 2.5 CENTS

Account Id	Account Description	FY2023 Actual	Amended FY24 Budget	Estimated Final Actual FY2024	Proposed Budget FY2025 2.5 cents
10-3101-110	AD VALOREM TAX - CURRENT	1,459,814.41	1,395,000.00	1,395,000.00	775,000.00
10-3102-110	AD VALOREM TAX - 1ST PRIOR YR	16,411.11	9,500.00	18,000.00	10,000.00
10-3103-110	AD VALOREM TAX - NEXT 8 YRS PRIOR	770.67	575.00	900.00	200.00
10-3110-121	AD VALOREM TAX - MOTOR VEH CURRENT	133,881.64	123,750.00	135,000.00	72,500.00
10-3115-180	TAX INTEREST	3,960.69	2,250.00	6,500.00	1,750.00
10-3120-000	SOLID WASTE FEE REVENUES	530,175.96	1,125,000.00	1,180,500.00	1,175,000.00
10-3231-220	LOCAL OPTION SALES TAX REV - ART 39	741,555.57	615,000.00	650,000.00	370,500.00
10-3322-220	BEER & WINE TAX	61,059.58	50,000.00	50,000.00	45,000.00
10-3324-220	UTILITY FRANCHISE TAX	495,510.71	475,000.00	475,000.00	445,000.00
10-3340-400	ZONING & PERMIT FEES	34,967.50	10,000.00	25,000.00	12,500.00
10-3350-400	SUBDIVISION FEES	33,732.50	10,000.00	25,000.00	7,500.00
10-3360-400	STORMWATER EROSION CONTROL FEES	2,030.00	5,000.00	12,000.00	5,000.00
10-3830-891	MISCELLANEOUS REVENUES	7,467.85	5,000.00	15,500.00	28,000.00
10-3831-491	INVESTMENT INCOME	93,058.31	200,000.00	235,000.00	150,000.00
General Fund Revenue Totals		3,614,396.50	4,026,075.00	4,223,400.00	3,097,950.00
10-4110-000	GENERAL GOVERNMENT	0	-	-	-
10-4110-110	SOLID WASTE	0	-	-	-
10-4110-115	SOLID WASTE	513,083.43	1,060,000.00	1,030,000.00	1,042,650.00
10-4110-120	FIRE	0	-	-	-
10-4110-126	FIRE DEPT SUBSIDIES	817,452.96	841,975.00	841,975.00	
10-4110-127	FIRE DEPARTMENT BLDG/MAINTENANCE	100.00	10,000.00	500.00	10,000.00
10-4110-150	POLICE	0	-	-	-
10-4110-155	POLICE PROTECTION	335,844.92	352,750.00	352,550.00	578,345.00

Account Id	Account Description	FY2023 Actual	Amended FY24 Budget	Estimated Final Actual FY2024	Proposed Budget FY2025 2.5 cents
10-4110-160	EVENT PUBLIC SAFETY	94.50	2,500.00	2,500.00	-
10-4110-180	GOVERNING BOARD	0	-	-	-
10-4110-190	LEGAL	0	-	-	-
10-4110-192	ATTORNEY FEES - GENERAL	67,962.50	67,500.00	65,000.00	70,000.00
10-4110-193	ATTORNEY FEES - LITIGATION	0	755,000.00	750,000.00	5,000.00
10-4110-320	OTHER GENERAL GOVERNMENT	0	-	-	-
10-4110-330	ELECTION EXPENSE	0	15,000.00	15,000.00	5,000.00
10-4110-340	PUBLICATIONS	6,465.75	10,000.00	-	10,000.00
10-4110-342	HOLIDAY/TREE LIGHTING	8,266.17	7,587.50	7,000.00	4,500.00
10-4110-343	SPRING EVENT	4,798.56	7,087.50	7,250.00	10,250.00
10-4110-344	OTHER COMMUNITY EVENTS	0	6,500.00	2,500.00	1,500.00
10-4110-499	OTHER	0	-	-	75,000.00
	4110 GENERAL GOVERNMENT	1,754,068.79	3,135,900.00	3,074,275.00	1,812,245.00
10-4120-000	ADMINISTRATIVE	0	-	-	-
10-4120-120	SALARIES & EMPLOYEE BENEFITS		-	-	12,180.00
10-4120-121	SALARIES - ADMINISTRATOR/CLERK	53,214.67	66,325.00	66,325.00	65,000.00
10-4120-123	SALARIES - TAX COLLECTOR	52,102.46	56,625.00	55,500.00	56,850.00
10-4120-124	SALARIES - FINANCE OFFICER	21,774.39	21,225.00	20,275.00	20,450.00
10-4120-125	SALARIES - MAYOR & TOWN COUNCIL	25,200.00	26,700.00	26,500.00	25,200.00
10-4120-181	FICA EXPENSE	11,650.26	15,000.00	13,500.00	13,500.00
10-4120-182	EMPLOYEE RETIREMENT	21,274.04	27,500.00	26,400.00	26,450.00
10-4120-183	EMPLOYEE INSURANCE	14,579.00	15,750.00	15,500.00	32,150.00
10-4120-184	EMPLOYEE LIFE INSURANCE	199.68	200.00	200.00	200.00
10-4120-185	EMPLOYEE S-T DISABILITY	162.00	175.00	175.00	175.00
10-4120-190	PROFESSIONAL SERVICES	0	-	-	-
10-4120-191	AUDIT FEES	8,500.00	9,000.00	9,000.00	10,500.00

Account Id	Account Description	FY2023 Actual	Amended FY24 Budget	Estimated Final Actual FY2024	Proposed Budget FY2025 2.5 cents
10-4120-193	CONTRACT LABOR	55,736.43	100,300.00	57,625.00	40,000.00
10-4120-200	OTHER ADMINISTRATIVE	0	-	-	-
10-4120-205	OFFICE SUPPLIES - ADMIN	6,853.73	9,500.00	5,780.00	23,000.00
10-4120-210	PLANNING CONFERENCE	2,406.19	3,500.00	375.00	4,000.00
10-4120-321	TELEPHONE - ADMIN	1,362.97	2,000.00	1,700.00	2,000.00
10-4120-325	POSTAGE - ADMIN	2,145.71	2,500.00	2,475.00	2,500.00
10-4120-331	UTILITIES - ADMIN	3,046.04	5,000.00	3,800.00	5,000.00
10-4120-351	REPAIRS & MAINTENANCE - BUILDING	4,350.00	64,500.00	62,500.00	10,000.00
10-4120-352	REPAIRS & MAINTENANCE - EQUIPMENT	89,666.19	75,000.00	58,350.00	65,000.00
10-4120-354	REPAIRS & MAINTENANCE - GROUNDS	82,162.67	72,250.00	68,775.00	90,000.00
10-4120-355	REPAIRS & MAINTENANCE - PEST CONTRL	473.36	1,500.00	1,500.00	1,500.00
10-4120-356	REPAIRS & MAINTENANCE - CUSTODIAL	5,415.17	7,000.00	5,120.00	6,500.00
10-4120-370	ADVERTISING - ADMIN	166.60	500.00	500.00	500.00
10-4120-397	TAX LISTING & TAX COLLECTION FEES	2,093.24	500.00	500.00	500.00
10-4120-400	ADMINISTRATIVE:TRAINING	6,479.38	8,000.00	6,500.00	6,500.00
10-4120-410	ADMINISTRATIVE:TRAVEL	4,696.33	4,500.00	7,500.00	5,000.00
10-4120-450	INSURANCE	16,886.45	20,000.00	20,000.00	25,000.00
10-4120-491	DUES & SUBSCRIPTIONS	20,551.04	23,500.00	23,500.00	28,500.00
10-4120-498	GIFTS & AWARDS	1,496.82	2,000.00	1,500.00	1,500.00
10-4120-499	MISCELLANEOUS	17,508.23	80,000.00	40,000.00	12,500.00
	4120 ADMINISTRATIVE	532,153.05	720,550.00	601,375.00	592,155.00
10-4130-000	ECONOMIC & PHYSICAL DEVELOPMENT		-	-	-
10-4130-120	SALARIES & EMPLOYEE BENEFITS		-	-	1,500.00
10-4130-121	SALARIES - ZONING ADMINISTRATOR	82,089.59	88,625.00	69,550.00	80,000.00
10-4130-123	SALARIES - ADMINISTRATIVE ASSISTANT	18,864.32	26,975.00	21,450.00	20,850.00
10-4130-124	SALARIES - PLANNING BOARD	2,550.00	5,150.00	2,650.00	5,150.00

Account Id	Account Description	FY2023 Actual	Amended FY24 Budget	Estimated Final Actual FY2024	Proposed Budget FY2025 2.5 cents
10-4130-125	SALARIES - SIGN REMOVAL	3,303.00	6,575.00	3,575.00	3,800.00
10-4130-181	FICA EXPENSE - P&Z	6,624.59	11,000.00	8,750.00	8,800.00
10-4130-182	EMPLOYEE RETIREMENT - P&Z	12,653.14	18,000.00	6,925.00	17,500.00
10-4130-183	EMPLOYEE INSURANCE	11,187.00	15,250.00	3,000.00	16,125.00
10-4130-184	EMPLOYEE LIFE INSURANCE	318.72	375.00	50.00	375.00
10-4130-185	EMPLOYEE S-T DISABILITY	148.50	175.00	50.00	200.00
10-4130-190	CONTRACTED SERVICES	0		-	-
10-4130-192	CONSULTING STORMWATER CONTROL	57,027.33	95,000.00	60,000.00	60,000.00
10-4130-193	CONSULTING	74,319.55	60,000.00	63,500.00	65,000.00
10-4130-194	CONSULTING - COG	2,464.00	7,500.00	2,500.00	17,500.00
10-4130-195	STORMWATER EROSION CONTROL	2,041.32	-	-	-
10-4130-200	OTHER PLANNING	0		-	200,000.00
10-4130-201	OFFICE SUPPLIES - PLANNING & ZONING	6,697.06	7,500.00	5,000.00	7,500.00
10-4130-202	ZONING SPECIFIC OFFICE SUPPLIES	0	2,500.00	-	-
10-4130-215	HISTORIC PRESERVATION	0	250.00	-	250.00
10-4130-220	INFRASTRUCTURE	95,000.00	181,000.00	102,000.00	179,000.00
10-4130-321	TELEPHONE - PLANNING & ZONING	1,635.54	2,000.00	1,700.00	2,000.00
10-4130-325	POSTAGE - PLANNING & ZONING	1,677.37	2,500.00	2,475.00	2,500.00
10-4130-331	UTILITIES - PLANNING & ZONING	4,300.89	5,000.00	4,450.00	5,000.00
10-4130-370	ADVERTISING - PLANNING & ZONING	51.00	500.00	550.00	500.00
4130 ECONOMIC & PHYSICAL DEVELOPMENT		382,952.92	535,875.00	358,175.00	693,550.00
General Fund Expenditure Totals		2,669,174.76	4,392,325.00	4,033,825.00	3,097,950.00
NET REVENUES OVER/(UNDER) EXPENDITURES		945,221.74	(366,250.00)	189,575.00	(0.00)
TRANSFER FROM ARPA SPECIAL REVENUE FUND			366,250.00		

**TOWN OF WEDDINGTON
POTENTIAL NON-OPERATING REVENUES & EXPENDITURES**

		2.5 CENTS PROPOSED	
		FY2025	FY2024
		Changes in yellow	
ESTIMATED OPERATING REVENUES		800,375.00	
Ad Valorem adjustment to County estimate			
Zoning & Permit Fees		10,000.00	
Subdivision Fees			
Future unidentified		5,000.00	
Driveway easement (to be collected in FY25)		25,000.00	
TOTAL ADJUSTED NET OPERATING REVENUES		840,375.00	0.00
<u>Proposed non-operating expenditures to be funded</u>			
WCVFD	Fire service contract increase (estimated at 2% ask)		24,301.00
	Building maintenance		
Police	Increase in contract price (approx 8.7%)	30,795.00	12,964.24
	Additional overnight deputy	97,500.00	
	Additional deputy	97,500.00	
Public Safety	New radar trailer	15,000.00	
Solid Waste	Billing differential (new homes added but not billed by Town)	2,650.00	
Attorney	Board of Adjustment; miscellaneous	5,000.00	
Publications	Resident wide mailings	10,000.00	10,000.00
Parks & Rec	Spring Event (Shredding)	0.00	0.00
	Bunny Hop/Movie Nights/Back to School Drive	1,500.00	1,500.00
	Tree lighting/Christmas cards & decorations	4,500.00	4,500.00
	Litter sweeps	0.00	0.00
	Deputies/EMTs (Food Truck Fridays/Tree Lighting)	2,500.00	2,500.00
	Contract labor (i.e. patriotic banner installation, photographer, etc.)	4,000.00	4,000.00
	Food trucks	4,000.00	4,000.00
	Activities	6,250.00	6,175.00
	WCWAA public private partnership		50,000.00
Office supplies	Ipads/laptops/etc (replacement upgrade)	2,000.00	2,000.00
	Cellphones for council/administrator		
Grounds maintenance	Landscape upgrades/medians/roundabout	35,000.00	20,000.00
	Town Hall park landscaping/mowing	5,000.00	5,000.00
Building Maintenance	Town Hall	5,000.00	15,000.00
	Electrical repairs		
	Streaming		7,000.00

Preliminary Budget FY2025 June public hearing

Consulting/	Code Enforcement contract	7,500.00	7,500.00
Contract Labor	Code Enforcement (funds for remedies)	5,000.00	
	Planning Conferences (mediator/rental/etc)	3,500.00	3,500.00
	Transportation consulting (i.e. Kimley Horn intersection studies)	11,000.00	22,500.00
	Misc projects	10,000.00	
	Urban Forester	7,500.00	7,300.00
	Land Use Plan		100,000.00
	Archivist		5,000.00
Salary adj	Merit/Bonus/Taxes/Benefits	13,680.00	22,175.00
	Retirement benefits increase due to increase in rates		
Infrastructure	Deal Road intersection improvement		
	12 Mile @ Beulah Church cost participation	104,000.00	104,000.00
	Tilley-Morris roundabout (FY23 budgets for 20% construction cost overrun)		
	Municipal participation in critical intersection funding		
	Town participation in stoplights at Antioch Church/Forest Lawn & 12 Mile	75,000.00	
	Roundabout at Potter & Forest Lawn		177,000.00
Park	Site improvements	200,000.00	
	Capital Grant to WCWAA		500,000.00
Library	Donation to Library Foundation for reading nook	75,000.00	
Contingency		0.00	
Total cost of non-operating expenditures		840,375.00	1,117,915.24
			(0.00)

Agenda Item 10. Old Business

- B. Discussion and Possible Consideration of Comprehensive Land Use Plan and Downtown Master Plan

Agenda Item 10. Old Business

- c. Discussion of Amending the Planning Board Rules of Procedure to add Public Comments to Regular Planning Board Meetings

**WEDDINGTON
PLANNING BOARD**

RULES

OF

PROCEDURE

**Adopted 3/10/1986
Amended 8/23/2010
Amended 9/14/2020**

**RULES OF PROCEDURE
WEDDINGTON PLANNING BOARD**

**ARTICLE I
PLANNING BOARD**

1-1 The official name of the Planning Board shall be the Weddington Planning Board, hereafter referred to as the Planning Board.

**ARTICLE II
OBJECTIVE AND PURPOSE**

2-1 The primary objective of the Planning Board is to develop and maintain a continuing, cooperative planning program to benefit the people of the Town of Weddington.

2-2 The purpose of the Planning Board are:

- (a) To make studies of the Town and its surrounding areas;
- (b) To determine objectives to be sought in the development of the areas under study;
- (c) To prepare and adopt plans for achieving these objectives;
- (d) To develop and recommend policies, ordinances, administrative procedures, and other means for carrying out plans in a coordinated and efficient manner;
- (e) To advise the council concerning the use and amendment of means for carrying out plans;
- (f) Exercise any functions in the administration and enforcement of various means for carrying out plans that the council may direct;
- (g) To approve minor subdivision plats and bonds not in excess of one million dollars.
- (h) To keep the Town Council and the general public informed and advised as to these matters; and
- (i) To perform any other related duties that the council may direct.

**ARTICLE III
MEMBERSHIP**

3-1 Members of the Planning Board shall be appointed by the Town Council for designated terms. The Planning Board shall consist of seven (7) members who shall be residents of the Town of Weddington.

3-2 If a vacancy shall occur on the Planning Board by reason by death, resignation, change of residence, or any other cause, it shall be filled by Town Council appointment for the duration of the unexpired term.

ARTICLE IV
ELECTION OF OFFICERS *amended by the Town Council 9/14/2020

- 4-1 Annually, at the regular meeting of the Planning Board held in the month of March* a Chairman and Vice-Chairman shall be elected. These officers shall be elected for a term of one year and may be re-elected for successive terms to the same office. Members shall be notified of the date, time and place of the election of officers, at least seven (7) days prior to the regular **March*** meeting. Each officer shall serve until relieved of his duties as herein provided. The Town Clerk shall serve as the Secretary.
- 4-2 The Chairman shall preside at all meetings and hearings of the Planning Board, appoint all standing and temporary committees, and have the duties normally conferred on such office. The Chairman shall have the privilege of discussing all matters before the Planning Board.
- 4-3 In the event of the absence of both the Chairman and Vice-Chairman from a meeting of the Planning Board, the members present may elect a temporary chairman for that meeting and proceed with the order of business.
- 4-4 The Secretary shall keep the minutes and records of the Planning Board, prepare with the Chairman the agenda for regular and special meetings, provide notice of meetings, attend to correspondence of the Planning Board and perform such other duties normally carried out by a secretary.

ARTICLE V
MEETINGS

- 5-1 Regular meetings of the Planning Board shall be held on the fourth Monday of each month at 7:00 p.m. in the Weddington Town Hall or on any other date as shown on the approved calendar of meeting dates. Each member shall be notified of each regular meeting by the Secretary to the Planning Board.
- 5-2 Special meetings may be called only by the Chairman, provided that at least forty-eight (48) hours' notice of the time of such meeting shall be given to each member by the Secretary.
- 5-3 Four (4) members of the Planning Board shall constitute a quorum. A quorum shall be present before any business is transacted.
- 5-4 Unless otherwise stated herein the Board shall operate according to Robert's Rules of Order. The Chairman, subject to these rules, shall decide all points of procedure unless otherwise directed by a majority of the Planning Board in session at the time.
- 5-5 All regular and special meetings of the Planning Board shall be open to the public. Public notice of all regular meetings shall be made by posting a Planning Board agenda in a conspicuous location accessible to the general public within the Weddington Town Hall seven (7) days prior to the meeting. The notice shall remain posted until the meeting has been concluded.
- 5-6 Members of the Planning Board shall not commit themselves on any question scheduled to be considered by the Board, prior to a consideration of the matter at a duly authorized meeting.

Members shall use discretion in discussing with individuals scheduled agenda items, which are later to be voted upon by the Board. An individual member shall not consider it appropriate to attend any meeting to discuss scheduled agenda items unless all members have been invited to that meeting.

ARTICLE VI **ATTENDANCE**

- 6-1 In order for the Planning Board to carry out its duties and responsibilities, it is necessary for all members to attend the meetings. If any member is absent for two (2) consecutive regular meetings, the Chairman may direct the Secretary to notify such member in writing of his absences and if such member fails to attend the next regular meeting, the Planning Board, by a majority vote of the remaining members, may request that the position be vacated and that a replacement be made by the Town Board.

ARTICLE VII **ORDER OF BUSINESS**

- 7-1 The order of business shall be as follows: (a) roll call and determination of quorum, (b) approval of previous minutes, (c) Public Comments (d) old business, (e) new business, (f) updates, if any, from the Town Clerk and the Zoning Administrator, (g) adjournment.
- 7-2 Items of business at the regular meeting shall appear on the agenda. Business, which is not identified on the agenda, may be considered only after approval by a majority of the Planning Board in session at the time.

ARTICLE VIII **CONFLICT OF INTEREST**

- 8-1 No member of the Planning Board shall seek to influence a decision, participate in any action or cast a vote involving any matter that is before the Board, which may result in a private benefit to themselves, their immediate relatives or their business interest. In applying this rule the following procedure shall govern:
- 8-2 A Board member who determines that he has a conflict of interest shall declare the existence of a conflict and shall not participate in any discussion, deliberation, or vote on the matter.
- 8-3 A Board member who believes that he may have a conflict of interest shall declare the nature of the possible conflict of interest and ask for a determination by the remainder of the Board. A majority vote of the Board shall determine whether or not a conflict of interest exists. The Board member who believes he may have a conflict of interest shall not vote on the existence of conflict issue.
- 8-4 A challenge of the existence of a conflict of interest or a challenge of an undisclosed conflict of interest may be filed by any interested party with the Board. Such a challenge may be an appeal for a review of the finding of the Board or may be for the purpose of alleging an undeclared conflict of interest. Any challenge made to the Board shall be supported by competent evidence and shall be submitted to a properly convened meeting of the Board. The Board shall hear all evidence and shall, by majority vote, make the final determination as

to the existence of a conflict of interest. The Board member whose possible conflict of interest has been challenged shall not vote on the existence of conflict issue.

8-5 Withdrawal from participation in any matter is necessary only in those specific cases in which a conflict arises. There shall be no attempt to exclude entire categories of considerations because of the business or profession with which a member is associated.

ARTICLE IX PUBLIC COMMENTS

9-1 Rules for Public Comments at the Planning Board Meetings

- **A maximum of thirty minutes shall be allocated to hear from the public during the public comment period.**
- **Speakers shall sign up on the sign-up sheet at the entrance to the meeting room before the meeting is called to order. No individual will be permitted to address the Planning Board if they do not sign up to speak prior to the start of the meeting.**
- **Each speaker will be limited to three minutes.**
- **Speakers shall approach the podium and state their name and address when addressing the Board.**
- **Speakers must be civil in language and presentation and act within reasonable standards of courtesy.**
- **Use of slander, name-calling, personal attacks or threatening speech or behavior is prohibited.**
- **Speakers will speak on current agenda items.**
- **Written or emailed comments are accepted in lieu of oral statements. Submitted comments will not be read aloud during the meeting but will be provided to the Planning Board and included in the minutes.**
- **The Planning Board shall not engage in debate or commentary with residents during the public comment period.**
- **The audience must maintain order and decorum in their conduct, and must refrain from disruptive applause, comments or disorderly speaking during the meeting.**
- **A person who interrupts, disturbs, or disrupts an official meeting is guilty of a misdemeanor. A person who interrupts a meeting and is asked to leave the meeting by the presiding officer and refuses is also guilty of a misdemeanor. (§143-318.17. Disruptions of official meetings.)**

ARTICLE X RECORDS

10-1 The Planning Board shall keep a record of its recommendations, transactions, findings and determinations. Said records shall be public and filed in the office of the Town Clerk for the Town of Weddington. The Secretary will take minutes of all meetings of the Planning Board.

ARTICLE XI ACTION BY BOARD

10-1 All actions of the Planning Board shall have been put before the Planning Board members in the form of a motion, duly seconded, and voted upon by all unexcused members present for a quorum.

- 10-2 Voting shall be done by a show of hands. The Chairman shall vote only in case of a tie and instances where there are only three other voting members present. Only members present at the time a vote is taken shall be eligible to vote.
- 10-3 All members of the Planning Board must vote on all matters except as specified in Section 8-1.

ARTICLE XI
ADOPTION AND AMENDMENT

- 11-1 These rules of procedure may be adopted by a majority vote of the Planning Board membership.
- 11-2 The rules of procedure, within the limits set by law, may be amended by an affirmative vote of the membership present at a regular meeting, provided that such proposed amendment shall have first been submitted to all members in writing at least seven (7) days prior to the meeting at which the vote is taken.

ADOPTED: August 23, 2010

Dorine Sharp, Chairman

Amy McCollum, Town Clerk