

**TOWN OF WEDDINGTON
REGULAR TOWN COUNCIL MEETING
MONDAY, FEBRUARY 11, 2019 – 7:00 P.M.
WEDDINGTON TOWN HALL
1924 WEDDINGTON ROAD WEDDINGTON, NC 28104
AGENDA**

Prayer – Pastor Bruce Powell, Siler Presbyterian Church

1. Open the Meeting
2. Pledge of Allegiance
3. Determination of Quorum
4. Additions, Deletions and/or Adoption of the Agenda
5. Recognition of Deputy Ryan Hedlund
6. Presentation by Michael James, Assistant County Manager- Results of Fire Funding Study
7. Presentation of the Fiscal Year 2017-2018 Audit by Rowell, Craven, & Short
8. Public Comments
9. Consent Agenda
 - A. 2020 Deer Urban Archery Season Renewal
 - B. Call for a Public Hearing to be held on Monday, March 11, 2019 at 7:00 p.m. at Weddington Town Hall to Consider a Conditional Rezoning Amendment for Christ Lutheran Church
 - C. Proclamation 2019-01 to Recognize Pastor Chris Edwards of Graceway Baptist Church
10. Approval of Minutes
 - A. January 14, 2019 Regular Town Council Meeting Minutes
11. Public Hearings
 - A. Discussion and Consideration of Erosion and Sediment Control Ordinance
 - B. Discussion and Consideration of Definition of Community Recreation Center
12. Old Business
 - A. Discussion of Lighting Ordinance Amendments
13. New Business
14. Update from Town Planner
15. Code Enforcement Report
16. Update from Finance Officer and Tax Collector
17. Transportation Report
18. Council Comments
19. Move into Closed Session Pursuant to NCGS 143-318-11(a)(3) to Consult with Attorney on Matters Protected by the Attorney Client Privilege
20. Adjournment

FIRE SERVICE DISTRICT FUNDING STUDY

Union County



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PURPOSE

- ❖ Objective of the 2018 Fire Funding Study
- ❖ Current Methodology Used to Fund Fire Protection Services in Union County
- ❖ Alternative Funding Strategies Currently before the Board of Commissioners
- ❖ Identify a Funding Strategy(s) the Governing Body Supports – Letter of Support

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FIRE FUNDING STUDY OBJECTIVE

Scope of Services

Consultant was asked to conduct a comprehensive evaluation of our current funding methodology and propose alternative and cost effective funding strategies allowable in the State of North Carolina. The overall goal of the study is to provide maximum equity in cost burden and provide a sustainable long-term funding strategy for Union County Fire Services.

Stakeholder Meetings

Staff & Consultant have held 2 meetings with the County Commission and 2 meetings with the Fire Chiefs Association, to gain input and direction for the work of the study.

Early Direction Received

- ✓ Reevaluate the Fire Fee Model for sustainability / Options for replacement
- ✓ Ensure Fire Fee or Taxes collected on all County properties subject to the assessment
- ✓ Funding Methodology must meet future demands (fewer volunteers, Cost of Fire Services, changes in density...etc.)

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HOW ARE FIRE SERVICE DISTRICTS FUNDED?

❖ 17 Fire Service Districts provide Fire Protection Service *via* Contract with Union County

- 5 Fire Service Districts are funded through a local tax as established by the County Commission
- 12 Fire Service Districts are funded through a local fee as provided by the North Carolina General Assembly (\$100 Cap)
- 16% of Fire Protection sq. mileage served by the County are within Municipal Boundaries

❖ City of Monroe and the Town of Weddington Provide for their own Fire Protection Services

- Other municipalities provide financial support to their VFD to various levels

❖ FY 2019 Operating Appropriations \$13,778,655 – increase of 50% from 2009

- \$11,087,509 Revenue Available through Fire Fee, Fire Tax, Sales Tax, VFD Revenue and Fund Balance
- \$2,691,146 From Countywide Rate is Needed to Fully Fund Fire Services in Fee Districts (20% of overall County Fire Budget)

Volunteer Fire Departments

- Allens Crossroads
- Bakers
- Beaver Lane
- Fairview
- Griffith Road
- Hemby Bridge (tax)
- Jackson
- Lanes Creek
- New Salem
- Sandy Ridge
- Springs (tax)
- Stallings (tax)
- Unionville
- Waxhaw (tax)
- Wesley Chapel (tax)
- Wingate

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HOW ARE FIRE SERVICE DISTRICTS FUNDED?

Fire Department	Countywide Fire Tax	Local Fire Tax/Fee	Operating Appropriation	FD Rev	Countywide Fire Tax Revenue	Localized Fire Tax/Fee Revenue	Sales Tax	Fund Balance
Allens Crossroads	0.0103	100.00	\$ 237,500	-	(131,722)	(105,868)	-	-
Bakers	0.0103	100.00	801,111	-	(167,776)	(633,335)	-	-
Beaver Lane	0.0103	100.00	685,437	(77,400)	(359,772)	(248,065)	-	-
Fairview	0.0103	100.00	358,564	(8,000)	(173,431)	(177,133)	-	-
Griffith Road	0.0103	100.00	138,495	(32,940)	(34,582)	(70,973)	-	-
Hemby Bridge	0.0103	0.0488	1,063,186	-	-	(1,348,128)	(272,027)	(43,031)
Jackson	0.0103	100.00	209,420	(1,000)	(65,764)	(142,656)	-	-
Lanes Creek	0.0103	100.00	299,120	-	(183,002)	(116,038)	-	-
New Salem	0.0103	100.00	517,068	(25,770)	(234,264)	(257,034)	-	-
Providence	0.0103	100.00	39,275	-	(29,375)	(9,900)	-	-
Sandy Ridge	0.0103	100.00	316,875	(300)	(154,057)	(156,518)	-	-
Springs	0.0103	0.0552	831,361	(22,500)	-	(688,117)	(120,744)	-
Stack Road	0.0103	100.00	319,050	(7,300)	(181,919)	(129,031)	-	-
Stallings	0.0103	0.0502	1,577,431	-	-	(1,298,990)	(214,026)	(64,415)
Unionville	0.0103	100.00	635,170	(115)	(270,928)	(364,127)	-	-
Waxhaw	0.0103	0.0545	1,529,493	-	-	(1,339,878)	(180,818)	(8,797)
Wesley Chapel	0.0103	0.0354	2,334,615	(36,200)	-	(1,946,602)	(316,977)	(34,836)
Wingate	0.0103	100.00	628,743	-	(448,165)	(183,878)	-	-
Countywide Costs	0.0103	-	662,651	(371,603)	(259,309)	-	-	(31,739)
Total			\$ 13,778,655	(583,328)	(2,691,146)	(9,216,771)	(1,104,592)	(182,818)

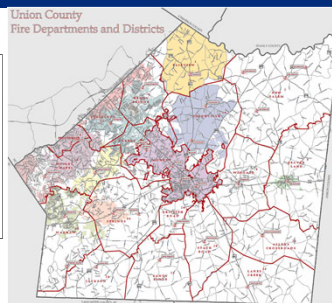
**Countywide Fire Tax Revenue 20% of overall Operating Appropriation

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What We Know About Union County Fire Services

VFD Call Natures

- ❖ 80% of calls for service are **non-fire related** and provide general life-safety services to residents and visitors
- ❖ Majority of dispatched calls are in response to roadway accidents, falls and other medical issues



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What We Know About Union County Fire Services

Taxable Values & Funding

- ❖ Fire District total taxable values range from \$126 Million to \$5 billion
- ❖ \$ 2 Million+ is currently required to subsidize Fire Fee Districts ranging from \$34,000 to \$445,000

Union County
Fire Departments and Districts

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What We Know About Union County Fire Services

Agricultural Land

- ❖ Agricultural Land "Farm Parcels" currently account for approximately **10%** of all Fire Fee & Fire Tax revenue received.
- ❖ **72%** of Farm Parcel Value falls under the Deferment Programs
(Taxable Value=Approx. 10% of Parcel (s) Total Value)

Union County Agricultural Parcels

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UNION COUNTY

Population: 231,366
Median Home Value: \$206,000
Agricultural Land: 201,655 acres

- ❖ 17 Fire Districts
- ❖ FY 19 Fire Services Budget: \$13,068,329
- ❖ Approx. 66% of Union County Population in Fire Tax Districts & the City of Monroe
- ❖ 69% of land area within Fire Fee Districts

Tax Districts
Population Estimates
66% of Total Population

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SALES TAX ALLOCATIONS									
Fire Service District Tax Methodology									
VFD	Total Taxable Value [Est]	FY 19 VFD Revenue Requirement "1 levy"	Self-Funding District Sales Tax Allocation	80% / 20% Sales Tax Allocation	70% / 30% Sales Tax Allocation	60% / 40% Sales Tax Allocation	50% / 50% Sales Tax Allocation		
Allen Crossroads	\$ 177,334,175	\$ 238,292	\$ 33,554	\$ 52,833	\$ 52,180	\$ 51,738	\$ 51,306		
Bakers	\$ 1,489,938,822	\$ 794,235	\$ 348,480	\$ 148,122	\$ 144,897	\$ 141,631	\$ 142,487		
Wingate	\$ 420,232,489	\$ 728,646	\$ 187,806	\$ 184,920	\$ 181,503	\$ 182,110	\$ 180,781		
Westley Chapel	\$ 5,498,487,245	\$ 2,278,209	\$ 387,966	\$ 381,233	\$ 377,958	\$ 374,798	\$ 371,620		
Beaver Lane	\$ 408,971,982	\$ 615,689	\$ 138,348	\$ 135,966	\$ 134,798	\$ 131,600	\$ 132,538		
Fairview	\$ 489,413,234	\$ 347,274	\$ 71,049	\$ 69,826	\$ 69,226	\$ 68,837	\$ 68,066		
Griffith Road	\$ 126,871,847	\$ 105,039	\$ 21,991	\$ 21,813	\$ 21,427	\$ 21,245	\$ 21,088		
Hensley Bridge	\$ 2,837,795,239	\$ 1,646,247	\$ 323,120	\$ 317,041	\$ 314,833	\$ 312,151	\$ 309,564		
Jackson	\$ 289,481,389	\$ 206,420	\$ 41,885	\$ 41,164	\$ 40,811	\$ 40,461	\$ 40,126		
Lanes Creek	\$ 195,447,485	\$ 388,602	\$ 88,496	\$ 87,317	\$ 86,799	\$ 86,171	\$ 85,800		
New Salem	\$ 333,352,152	\$ 488,219	\$ 104,089	\$ 102,298	\$ 101,419	\$ 100,555	\$ 99,719		
Sandy Ridge	\$ 271,446,862	\$ 310,728	\$ 68,500	\$ 67,321	\$ 66,743	\$ 66,175	\$ 65,624		
Springs	\$ 1,182,555,317	\$ 805,731	\$ 181,743	\$ 158,561	\$ 157,595	\$ 156,293	\$ 154,953		
Stack Road	\$ 296,002,516	\$ 313,136	\$ 70,277	\$ 69,068	\$ 68,474	\$ 67,891	\$ 67,326		
Stallings	\$ 2,373,296,884	\$ 1,570,309	\$ 312,952	\$ 307,569	\$ 304,926	\$ 302,329	\$ 299,813		
Unionville	\$ 776,274,556	\$ 693,483	\$ 131,908	\$ 129,488	\$ 128,574	\$ 127,479	\$ 126,458		
Waxhaw	\$ 2,388,835,731	\$ 1,525,055	\$ 303,206	\$ 297,991	\$ 295,430	\$ 292,914	\$ 290,476		
Union County	\$ 26,301,643,834		\$ 46,673,416	\$ 47,318,977	\$ 47,340,723	\$ 47,362,100	\$ 47,382,304		

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FIRE FUNDING STUDY									
Takeaways									
❖ Two very different funding methodologies - (Tax & Fee)									
❖ Fire Fee Methodology is under the control of the NC General Assembly									
❖ Countywide Fire Tax subsidizes Fire Fee Districts									
❖ Majority of Fee Districts are rural and have a lesser number of parcels available for Fee OR Taxation									

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FIRE FUNDING OPTIONS									
❖ Self-Funding Tax District									
❖ 6 th District (REMOVED)									
❖ Countywide Tax									
❖ Self-Funding + County % Subsidy									
❖ Local Legislation Fire Fee Methodology									

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What is Built into the Proposed Tax Methodology Options?

- ❖ City of Monroe would be reimbursed 100% of Fire Service Tax paid into a Countywide rate
- ❖ Town of Weddington would be reimbursed 100% of Fire Service Tax paid into a Countywide rate
- ❖ All Fire Fee Districts would become Fire Service Tax Districts
- ❖ Town of Wingate would allow Fire Tax Collection within their Corporate limits
- ❖ All Fire District Revenue sources include Real Property, Personal Property, Motor Vehicle Tax & Sales Tax
- ❖ Sales Tax would be shared among all Taxing districts, as directed by State Law
- ❖ All VFD revenue requirements include their radio costs (*This is currently funded through the Countywide Rate*)

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SELF-FUNDING TAX DISTRICT

Methodology Attributes

- ❖ Removes any redistribution of revenue between Fire Service Districts
- ❖ Dependent on & reflective of the density, development and tax value of each district
- ❖ Districts with lower density and lower property values will experience much higher rates of taxation.
- ❖ No Countywide Fire Service Tax Revenue needed
- ❖ Requires Municipal Approval (*Bakers, Unionville, Fairview, Wingate, Beaver Lane*)

	Revenue Requirement	Taxable Value	Self-Funding Districts
Allen Crossroads	\$ 238,292	\$ 177,354,174.66	\$ 0.1042
Bakers	\$ 794,235	\$ 1,489,936,622.40	\$ 0.0433
Wingate	\$ 728,646	\$ 420,232,489.05	\$ 0.1335
Wesley Chapel	\$ 2,278,209	\$ 5,436,467,245.35	\$ 0.0348
Beaver Lane	\$ 615,689	\$ 458,971,981.54	\$ 0.1040
Fairview	\$ 347,274	\$ 469,413,254.44	\$ 0.0588
Griffith Road	\$ 105,039	\$ 126,873,646.87	\$ 0.0655
Hemby Bridge	\$ 1,646,247	\$ 2,637,759,239.00	\$ 0.0502
Jackson	\$ 206,420	\$ 289,461,388.57	\$ 0.0568
Lanes Creek	\$ 300,602	\$ 195,447,485.25	\$ 0.1188
New Salem	\$ 488,239	\$ 533,352,152.46	\$ 0.0720
Sandy Ridge	\$ 310,726	\$ 271,446,861.85	\$ 0.0892
Springs	\$ 805,731	\$ 1,182,585,317.00	\$ 0.0545
Stack Road	\$ 313,136	\$ 236,002,516.35	\$ 0.1029
Stallings	\$ 1,570,309	\$ 2,373,284,884.00	\$ 0.0530
Unionville	\$ 631,481	\$ 770,274,556.21	\$ 0.0649
Waxhaw	\$ 1,520,005	\$ 2,288,839,731.00	\$ 0.0532
Monroe	n/a	n/a	
Weddington	n/a	n/a	

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SELF-FUNDING + 20% COUNTY SUBSIDY

Methodology Attribute

- ❖ Fire Service Districts who would historically not require County subsidy would receive a proportion of County Tax
- ❖ Commission can balance revenue redistribution across Districts AND maintain reasonable taxation rates.
- ❖ County subsidy would provide an equal percentage to every VFD, in direct relation to their total budget

	Revenue Requirement	Taxable Value	20% District Tax
Allen Crossroads	\$ 238,292	\$ 177,354,174.66	0.0837
Bakers	\$ 794,235	\$ 1,489,936,622.40	0.0348
Wingate	\$ 728,646	\$ 420,232,489.05	0.1073
Wesley Chapel	\$ 2,278,209	\$ 5,436,467,245.35	0.0279
Beaver Lane	\$ 615,689	\$ 458,971,981.54	0.0836
Fairview	\$ 347,274	\$ 469,413,254.44	0.0479
Griffith Road	\$ 105,039	\$ 126,873,646.87	0.0526
Hemby Bridge	\$ 1,646,247	\$ 2,637,759,239.00	0.0403
Jackson	\$ 206,420	\$ 289,461,388.57	0.0457
Lanes Creek	\$ 300,602	\$ 195,447,485.25	0.0995
New Salem	\$ 488,239	\$ 533,352,152.46	0.0579
Sandy Ridge	\$ 310,726	\$ 271,446,861.85	0.0737
Springs	\$ 805,731	\$ 1,182,585,317.00	0.0436
Stack Road	\$ 313,136	\$ 236,002,516.35	0.0827
Stallings	\$ 1,570,309	\$ 2,373,284,884.00	0.0426
Unionville	\$ 631,481	\$ 770,274,556.21	0.0523
Waxhaw	\$ 1,520,005	\$ 2,288,839,731.00	0.0427
Monroe	n/a		
Weddington	n/a		

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COUNTYWIDE FIRE SERVICE TAX

Methodology Attributes

- ❖ Fire tax revenue provided to Fire Districts according to their requested revenue requirement.
- ❖ A Fire District's individual need for increased levels of service would not be directly reflected in their tax rate.
- ❖ Removes local Fire District Tax Rates
- ❖ No formal authorization from Municipalities required
- ❖ Fire Tax collected within Monroe & Weddington (reimbursed 100%)

	Revenue Requirement	Taxable Value	Countywide Fire Tax
Allen Crossroads	\$ 238,292	\$ 177,354,174.66	\$ 0.0666
Bakers	\$ 794,235	\$ 1,489,916,622.40	\$ 0.0666
Wingate	\$ 728,646	\$ 420,232,489.05	\$ 0.0666
Wesley Chapel	\$ 2,278,209	\$ 5,436,467,245.35	\$ 0.0666
Beaver Lane	\$ 615,689	\$ 458,971,981.54	\$ 0.0666
Fairview	\$ 347,274	\$ 469,433,254.44	\$ 0.0666
Griffith Road	\$ 105,039	\$ 126,873,646.87	\$ 0.0666
Hamby Bridge	\$ 1,646,247	\$ 2,637,759,239.00	\$ 0.0666
Jackson	\$ 206,420	\$ 289,461,388.37	\$ 0.0666
Lanes Creek	\$ 300,602	\$ 195,447,485.25	\$ 0.0666
New Salem	\$ 488,239	\$ 533,352,152.46	\$ 0.0666
Sandy Ridge	\$ 310,726	\$ 271,446,861.85	\$ 0.0666
Springs	\$ 805,731	\$ 1,182,585,317.00	\$ 0.0666
Stack Road	\$ 313,136	\$ 236,002,516.35	\$ 0.0666
Stallings	\$ 1,570,309	\$ 2,373,286,884.00	\$ 0.0666
Unionville	\$ 631,481	\$ 770,274,556.21	\$ 0.0666
Waxhaw	\$ 1,520,005	\$ 2,248,839,731.00	\$ 0.0666
Monroe	n/a	n/a	\$ 0.0666
Weddington	n/a	n/a	\$ 0.0666

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BRUNSWICK MODEL ANALYSIS HOUSE BILL 445

Fee Schedules

- ❖ Fees may not exceed the cost of providing fire protection services within the district
- ❖ Applies to all owners of real property that benefit from the availability of fire protection
- ❖ Properties located beyond six road miles from their district VFD subject to a 25% reduction in fees
- ❖ Animal production or Horticulture operations – Fee may not exceed \$20 per site per year (Hog, Chicken/Turkey Houses & Nursery Business)
- ❖ All Agricultural, Cattle, Forestry Land falls under the Unimproved Land category

Single Family Dwelling / Manufactured or Mobile Home / Apartment Structure / Up to five(5) acres		Commercial Facility		Unimproved Land	
Square Footage	Shall Not Exceed Fee Amount	Square Footage	Shall Not Exceed Fee Amount	Acreage	Shall Not Exceed Fee Amount
≤ 1,000 sf	\$100	≤ 5,000 sf	\$400	≤ 5 ac.	\$20
1,001 sf – 1,999 sf	\$200	5,000 sf – 9,999 sf	\$800	5 ac. – 24.9 ac.	\$40
2,000 sf – 3,000 sf	\$400	10,000 sf – 19,999 sf	\$1,600	25 ac. – 49.9 ac.	\$100
3,001 sf – 4,000 sf	\$600	20,000 sf – 39,999 sf	\$2,400	50 ac. – 99.9 ac.	\$200
4,001 sf – 5,000 sf	\$800	40,000 sf – 49,999 sf	\$4,000	100 ac. – 199.9 ac.	\$300
5,001 sf – 6,000 sf	\$1,000	50,000 sf – 59,999 sf	\$6,000	200 ac. – 299.9 ac.	\$400
6,001 sf – 7,000 sf	\$1,200	60,000 sf – 69,999 sf	\$8,000	300 ac. – 399.9 ac.	\$600
7,001 sf – 8,000 sf	\$1,400	70,000 sf – 79,999 sf	\$10,000	400 ac. – 499.9 ac.	\$800
8,000+ sf	\$1,600	80,000 sf – 89,999 sf	\$12,000	500 ac. +	\$1,000
		90,000 sf – 99,999 sf	\$14,000		
		100,000 sf. +	\$16,000		

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BRUNSWICK MODEL ANALYSIS HOUSE BILL 445

Fire Service District	Brunswick Model Maximum Rate Revenue	FY 2019 Volunteer Fire Department Budget	Percent of Brunswick Model to Meet Revenue Requirements
Bakers	\$2,039,440	\$801,111	39%
Jackson	\$450,040	\$209,420	47%
Griffith Road	\$257,320	\$138,495	54%
Unionville	\$1,152,240	\$635,170	55%
Fairview	\$611,960	\$358,564	59%
New Salem	\$765,940	\$517,068	68%
Wingate	\$858,480	\$628,743	73%
Sandy Ridge	\$416,560	\$310,875	75%
Allen Crossroads	\$289,080	\$237,590	82%
Beaver Lane	\$807,940	\$685,437	85%
Stack Road	\$369,180	\$319,050	86%
Lanes Creek	\$325,780	\$299,120	92%

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FIRE CHIEF SURVEY FEEDBACK

On August 28th the Fire Chiefs were provided a Survey asking the Following Questions

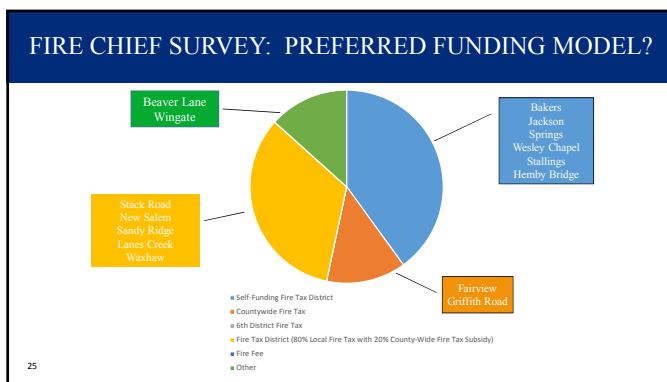
- ❖ Which of the 5 Fire Funding Methodologies best meet the needs of your VFD?
- ❖ Please Explain why the Option you chose is best suited for your Fire Service District?

VFD Responses

Hemby Bridge
Bakers
Fairview
Jackson
Lanes Creek
New Salem
Sandy Ridge
Springs
Stack Road
Stallings
Waxhaw
Wingate
Griffith Road
Wesley Chapel

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FIRE CHIEF SURVEY FEEDBACK

❖ 13 of the 15 VFD Chiefs preferred some version of a Fire Tax Model

❖ Zero Respondents Supported the Following Methodologies:

- ❖ Fire Fee Districts
- ❖ 6th Fire Tax District

❖ The majority of Chiefs support a Taxing model and recognize that a percentage or dollar amount provided to each VFD for a basic level of service may be best suited to balance the needs of Urban and Rural Districts

VFD Responses

Hemby Bridge
Bakers
Fairview
Jackson
Lanes Creek
New Salem
Sandy Ridge
Springs
Stack Road
Stallings
Waxhaw
Wingate
Wesley Chapel

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LONG-TERM GOALS

- ❖ If Municipalities opt out of County Fire Service System, that would require significant lead time
 - ❖ Include contract revisions to reflect changes in VFD responsibilities
- ❖ A **partnership** between the County, Municipalities and Volunteer Fire Departments
 - ❖ Long range planning of Fire Protection Services in Union County
 - ❖ Prepare for increased municipal participation in Fire Protection Services
- ❖ County's overall goal is to provide a Sustainable and Flexible fire funding model
 - ❖ Address demographic changes
 - ❖ Respond quickly to funding challenges
 - ❖ Provide local control over revenue streams

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MUNICIPAL FEEDBACK?

- ❖ Self-Funding Tax District
- ❖ Countywide Tax
- ❖ Self-Funding + County % Subsidy
- ❖ Local Legislation Fire Fee Methodology

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TOWN OF WEDDINGTON, NORTH CAROLINA

Audited Financial Statements

For the Fiscal Year Ended June 30, 2018

Town Council Members

Elizabeth Callis, Mayor
Janice Propst, Mayor Pro Tem
Scott Buzzard
Jeff Perryman
Michael Smith

Administrative and Financial Staff

Leslie Gaylord, CPA, Finance Officer
Kim Woods, Tax Collector

TOWN OF WEDDINGTON, NORTH CAROLINA

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TOWN OF WEDDINGTON, NORTH CAROLINA

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
and Members of the Town Council
Weddington, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Weddington, North Carolina, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Weddington, North Carolina as of June 30, 2018, and the respective changes in financial position, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 10, the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Asset and Contributions, on pages 37 and 38 be presented to supplement the basic financial statements. Such information, although not a required 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Town of Weddington, North Carolina. The combining and individual fund statements, budgetary schedules and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements, budgetary schedules and other schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, based on our audit, the procedures performed as described above, and the combining and individual fund statements, budgetary schedules, and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Rowell, Craven & Short, P.A.

Rowell, Craven & Short P.A.
Charlotte, North Carolina
November 14, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the Town of Weddington, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Weddington for the fiscal year ended June 30, 2018. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

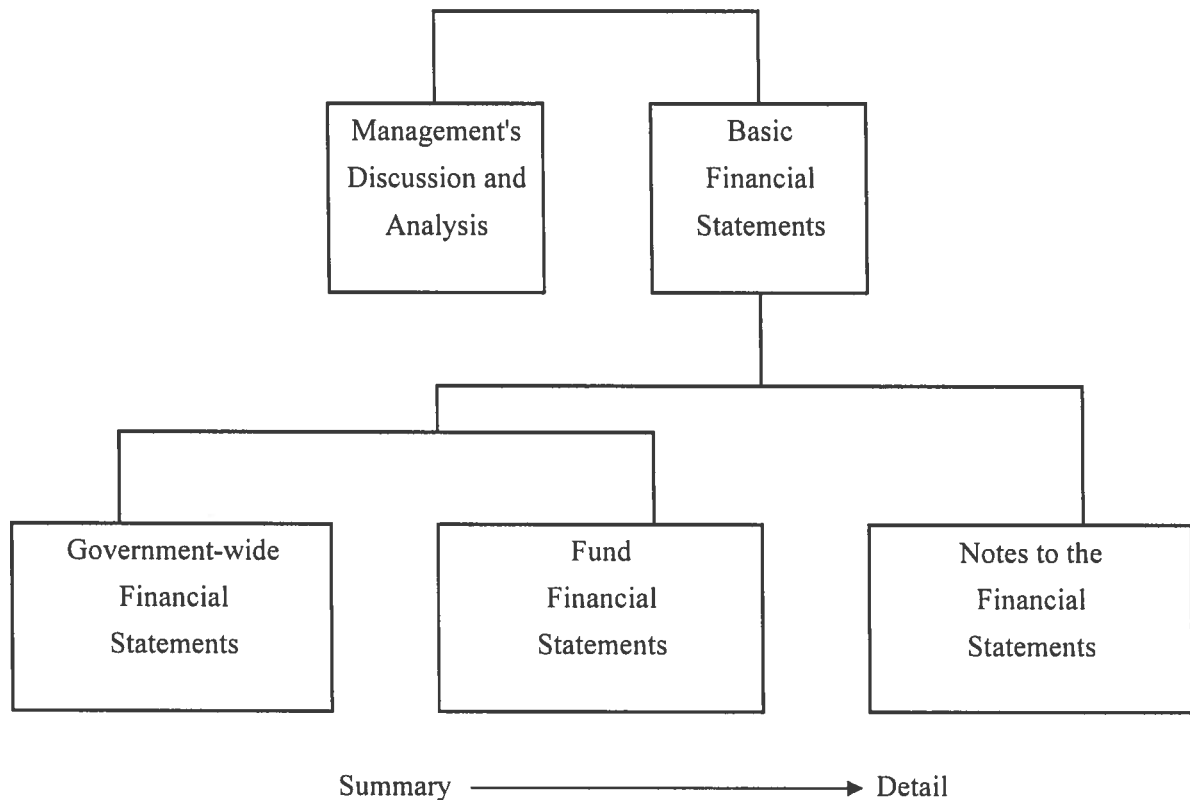
- The assets and deferred outflows of resources of the Town of Weddington exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$4,720,661 (*net position*).
- The government's total net position increased by \$262,591 primarily due to increases in the governmental activities net position.
- As of the close of the current fiscal year, the Town of Weddington's governmental funds reported combined ending fund balances of \$2,744,990 with a net increase of \$295,837 in fund balance. Approximately 15.7% of this total amount or \$431,403 is non-spendable or restricted.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,313,587, or 127.62% of total general fund expenditures for the fiscal year.
- The Town of Weddington does not have any outstanding debt.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Town of Weddington's basic financial statements. The Town's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Weddington.

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the Town's financial status.

The next statements (Exhibits 3 through 5) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Town's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; and 3) the proprietary fund statements, and 4) the fiduciary fund statements. The Town of Weddington has no proprietary or fiduciary funds, so these parts of the Fund Financial Statements are omitted.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the Town's individual funds. Budgetary information required by the North Carolina General Statutes also can be found in this part of the statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole.

Government-wide Financial Statements - Continued

The two government-wide statements report the Town's net position and how it has changed. Net position is the difference between the Town's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the Town's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the Town's basic services such as public safety, planning and zoning and general administration. Property taxes and various state-collected taxes finance most of these activities. The Town of Weddington has no business-type activities or component units, so these categories will be omitted from the Town's government-wide statements.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements (see Figure 1) provide a more detailed look at the Town's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Weddington, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the Town's budget ordinance. All of the funds of Town of Weddington are governmental funds so these will be the only funds presented in its financial statements.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. All of the Town's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Town's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The Town of Weddington adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the Town Council about which services to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Town Council; 2) the final budget as amended by the Town Council; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 19 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the Town of Weddington's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found beginning on page 37 of this report.

Interdependence with Other Entities – The Town depends on financial resources flowing from, or associated with, the State of North Carolina. Because of this dependency, the Town is subject to changes in specific flows of intergovernmental revenues based on modifications to State laws and State appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign governments and other holders of publicly held U.S. Treasury Securities.

Government-Wide Financial Analysis

Town of Weddington's Net Position

Figure 2

	Governmental Activities		Total	
	2018	2017	2018	2017
Current and other assets	\$ 2,876,097	\$ 2,636,348	\$ 2,876,097	\$ 2,636,348
Capital assets	1,970,283	2,005,980	1,970,283	2,005,980
Deferred outflows of resources	35,270	56,631	35,270	56,631
Total assets	4,881,650	4,698,959	4,881,650	4,698,959
Long-term liabilities				
outstanding	46,443	64,730	46,443	64,730
Other liabilities	111,138	170,486	111,138	170,486
Deferred inflows of resources	3,408	5,673	3,408	5,673
Total liabilities and deferred inflows of resources	160,989	240,889	160,989	240,889
Net position:				
Net investment in capital assets	1,970,283	2,005,980	1,970,283	2,005,980
Restricted	200,467	73,730	200,467	73,730
Unrestricted	2,549,911	2,378,360	2,549,911	2,378,360
Total net position	\$ 4,720,661	\$ 4,458,070	\$ 4,720,661	\$ 4,458,070

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of the Town of Weddington exceeded liabilities and deferred inflows of resources by \$4,720,661 as of June 30, 2018. The Town's net position increased \$262,591 for the fiscal year ended June 30, 2018. A portion (41.7%) reflects the Town's investment in capital assets (e.g. land, buildings, infrastructure, furniture, computers and equipment). The Town of Weddington uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. An additional portion of the Town of Weddington's net position, \$200,467, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$2,549,911 is unrestricted.

Several particular aspects of the Town's financial operations influenced the total unrestricted governmental net assets:

- Continued diligence in the collection of property taxes as evidenced by maintaining a tax collection percentage that is higher than the statewide average. The Town's collection percentage increased to 99.17% in 2018 as compared to 99.13% in 2017. The statewide average in fiscal year 2017 was 99.08%.
- Increase in local option sales taxes resulting from economic growth in the region.

Town of Weddington's Changes in Net Position

Figure 3

	Governmental Activities		Total	
	2018	2017	2018	2017
Revenues:				
Program revenues:				
Charges for services	\$ 74,660	\$ 86,993	\$ 74,660	\$ 86,993
General revenues:				
Property taxes	1,162,692	1,149,103	1,162,692	1,149,103
Other taxes	859,236	833,615	859,236	833,615
Other	15,851	45,837	15,851	45,837
Total revenues	2,112,439	2,115,548	2,112,439	2,115,548
Expenses:				
General government	668,597	554,428	668,597	554,428
Public safety	997,360	968,776	997,360	968,776
Economic and physical development	183,891	158,900	183,891	158,900
Total expenses	1,849,848	1,682,104	1,849,848	1,682,104
Increase(decrease) in net position	262,591	433,444	262,591	433,444
Net position, July 1 (consolidated)	4,458,070	4,024,626	4,458,070	4,024,626
Net position, June 30	\$ 4,720,661	\$ 4,458,070	\$ 4,720,661	\$ 4,458,070

Governmental Activities. Governmental activities increased the Town's net assets by \$262,591. Key elements of this income are as follows:

- Increase in property tax revenues as a result of growth within the town limits.
- Increase in local option sales tax revenue as a result of increased taxable sales within the region.

Financial Analysis of the Town's Funds

As noted earlier, the Town of Weddington uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Town of Weddington's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Town of Weddington's financing requirements.

The general fund is the chief operating fund of the Town of Weddington. At the end of the current fiscal year, Town of Weddington's fund balance available in the General Fund was \$2,313,587, while total fund balance was \$2,744,990. The Governing Body of the Town of Weddington has determined that the Town should maintain an available fund balance of 50% of general fund expenditures in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the Town. The Town currently has an available fund balance of 127.62% of general fund expenditures, while total fund balance represents 151.4% of the same amount.

At June 30, 2018, the governmental funds of Town of Weddington reported a combined fund balance of \$2,744,990 with a net increase in fund balance of \$297,837. As the General Fund is the Town's only governmental fund, all of this increase is attributable to it. The increase in fund balance is primarily attributable to the high tax collection percentage and to permits and fees and local option sales tax revenues resulting from continued economic growth in the area offset by legal fees related to the Town's defense of litigation brought against it by a former fire service provider.

General Fund Budgetary Highlights: During the fiscal year, the Town revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Although the General Fund budget remained unchanged in total, amendments were made, primarily, to adjust estimated expenditures between departments and/or line items.

Capital Asset and Debt Administration

Capital Assets. The Town of Weddington's investment in capital assets for its governmental activities as of June 30, 2018, totals \$1,970,283 (net of accumulated depreciation). These assets include buildings, land, infrastructure, furniture and equipment and computers and software.

**Town of Weddington's Capital Assets
(Net of Depreciation)**

Figure 4

	Governmental Activities		Total	
	2018	2017	2018	2017
Land	\$ 998,510	\$ 998,510	\$ 998,510	\$ 998,510
Buildings and systems	936,178	979,398	936,178	979,398
Machinery and equipment	-	-	-	-
Infrastructure	20,463	21,358	20,463	21,358
Computer software	10,098	1,116	10,098	1,116
Computer equipment	5,034	5,598	5,034	5,598
Total	\$ 1,970,283	\$ 2,005,980	\$ 1,970,283	\$ 2,005,980

Additional information on the Town's capital assets can be found in Note III.A.3 of the Basic Financial Statements.

Economic Factors and Next Year's Budgets and Rates

- The Town of Weddington is located in Union County, one of the state's fastest growing counties. Union County experienced population growth of 9.37% from fiscal year 2014 to fiscal year. (*Data source: Union County CAFR for the fiscal year ending June 30, 2018*).
- The County's unemployment rate of 3.5% as of August 2018 is slightly lower than the state unemployment rate of 3.9% for the same period. (*Data source: Union County CAFR for the fiscal year ending June 30, 2018*).
- The Town's housing data is continuing to show signs of economic improvement. Housing prices in Union County have increased 22.14% since 2014 (*Data source: Union County CAFR for the fiscal year ending June 30, 2018*).

Budget Highlights for the Fiscal Year Ending June 30, 2019

Governmental Activities: The Town's budgeted revenues for the next fiscal year are approximately \$40,000 less than current year actual revenues. This decrease is partly due to the Town's policy to conservatively budget permit and fee revenue. The Town conservatively budgets fees only for subdivisions that are in the Town's pipeline at the time of the preparation of the budget, therefore, budgeted permit and fee revenue is less than actual revenue received in fiscal year 2018. Budgeted expenditures for the next fiscal year are approximately \$250,000 more than current year actual expenditures. This increase is primarily attributable to the Town budgeting \$200,000 for infrastructure improvements as well as \$60,000 for increases in public safety.

Requests for Information

This report is designed to provide an overview of the **Town of Weddington's** finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Town's finance officer, Leslie Gaylord, at Town of Weddington, 1924 Weddington Road, Weddington, NC 28104. One can also call (704) 846-2709, visit our website at www.townofweddington.com or send an e-mail to lgaylord@townofweddington.com for more information.

BASIC FINANCIAL STATEMENTS

TOWN OF WEDDINGTON, NORTH CAROLINA

Exhibit 1

Statement of Net Position
June 30, 2018

	Primary Government	
	Governmental Activities	Total
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 2,703,521	\$ 2,703,521
Taxes receivable	23,471	23,471
Due from other governments	71,167	71,167
Prepaid items	2,936	2,936
Restricted cash and cash equivalents	75,002	75,002
Total current assets	<u>2,876,097</u>	<u>2,876,097</u>
Capital assets (Note 1):		
Land, non-depreciable improvements,	998,510	998,510
Other capital assets, net of depreciation	971,773	971,773
Total capital assets	<u>1,970,283</u>	<u>1,970,283</u>
Total assets	<u>4,846,380</u>	<u>4,846,380</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferrals related to pensions	21,403	21,403
Contributions to pension plan in current fiscal year	13,867	13,867
Total deferred outflows of resources	<u>35,270</u>	<u>35,270</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	36,136	36,136
Construction deposits	75,002	75,002
Total current liabilities	<u>111,138</u>	<u>111,138</u>
Long-term liabilities:		
Net pension liability	46,443	46,443
Total liabilities	<u>157,581</u>	<u>157,581</u>
DEFERRED INFLOWS OF RESOURCES		
Deferrals related to pensions	3,408	3,408
Total deferred inflows of resources	<u>3,408</u>	<u>3,408</u>
NET POSITION		
Net investment in capital assets	1,970,283	1,970,283
Restricted for:		
Stabilization by state statute	200,467	200,467
Unrestricted	2,549,911	2,549,911
Total net position	<u>\$ 4,720,661</u>	<u>\$ 4,720,661</u>

Exhibit 2

Program Revenues		Changes in Net Position Primary Government	
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
\$ -	\$ -	\$ (668,597)	\$ (668,597)
-	-	(997,360)	(997,360)
-	-	(109,231)	(109,231)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,775,188)</u>	<u>\$ (1,775,188)</u>
General revenues:			
Taxes			
Property taxes levied for general purposes		1,162,692	1,162,692
Other taxes and licenses		859,236	859,236
Unrestricted investment earnings		14,129	14,129
Miscellaneous		1,722	1,722
Total general revenues		<u>2,037,779</u>	<u>2,037,779</u>
Change in net position		<u>262,591</u>	<u>262,591</u>
Net position, beginning, previously reported		<u>4,458,070</u>	<u>4,458,070</u>
Net position, ending		<u>\$ 4,720,661</u>	<u>\$ 4,720,661</u>

TOWN OF WEDDINGTON, NORTH CAROLINA

Exhibit 3

Balance Sheet
Governmental Funds
June 30, 2018

	Major Fund General	Total Governmental Funds
ASSETS		
Cash and cash equivalents	\$ 2,703,521	\$ 2,703,521
Restricted cash	75,002	75,002
Taxes receivable	23,471	23,471
Due from other governments	71,167	71,167
Prepaid expenses	2,936	2,936
	<hr/>	<hr/>
Total assets	2,876,097	2,876,097
	<hr/>	<hr/>
LIABILITIES		
Accounts payable and accrued liabilities	32,634	32,634
Construction deposits	75,002	75,002
Total liabilities	107,636	107,636
	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES		
Property taxes receivable	23,471	23,471
Total deferred inflows of resources	23,471	23,471
	<hr/>	<hr/>
FUND BALANCES		
Restricted		
Stabilization by state statute	200,467	200,467
Unspendable		
Prepaid items	2,936	2,936
Assigned		
Capital projects	228,000	228,000
Subsequent year's expenditures	-	-
Unassigned	2,313,587	2,313,587
	<hr/>	<hr/>
Total fund balances	2,744,990	2,744,990
	<hr/>	<hr/>
Total liabilities, deferred inflows of resources and fund balances	\$ 2,876,097	\$ 2,876,097
	<hr/>	<hr/>

The notes to the financial statements are an integral part of this statement.

TOWN OF WEDDINGTON, NORTH CAROLINA

**Exhibit 3
Continued**

***Reconciliation of Balance Sheet of
Governmental Funds to the Statement of Net Position
June 30, 2018***

Amounts reported for governmental activities in the
Statements of Net Position (Exhibit 1) are different because:

Total fund balances - governmental funds	\$	2,744,990
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds statement.		
Gross capital assets at historical cost	\$	2,508,386
Accumulated depreciation		<u>(538,103)</u>
		1,970,283
Contributions to the pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position.		13,867
Some liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		(49,945)
Liabilities for earned revenues considered deferred inflows of resources in fund statements.		23,471
Pension related deferrals		17,995
Net position of governmental activities	\$	<u>4,720,661</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF WEDDINGTON, NORTH CAROLINA

Exhibit 4

*Statement of Revenues, Expenditures and
Changes in Fund Balance – Governmental Funds
June 30, 2018*

	Major Fund	
	General Fund	Total Governmental Funds
REVENUES		
Ad valorem taxes	\$ 1,161,820	\$ 1,161,820
Unrestricted intergovernmental	859,236	859,236
Permits and fees	74,660	74,660
Investment earnings	11,302	11,302
Miscellaneous	1,722	1,722
	<hr/>	<hr/>
Total revenues	2,108,740	2,108,740
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General government	648,724	648,724
Public safety	997,360	997,360
Economic and physical development	166,819	166,819
	<hr/>	<hr/>
Total expenditures	1,812,903	1,812,903
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	295,837	295,837
	<hr/>	<hr/>
Net change in fund balance	295,837	295,837
Fund balance, beginning	2,449,153	2,449,153
Fund balance, end of year	<u>\$ 2,744,990</u>	<u>\$ 2,744,990</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF WEDDINGTON, NORTH CAROLINA

Exhibit 5

*Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance
to the Statement of Activities of Governmental Funds
For the Fiscal Year Ended June 30, 2018*

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds		\$ 295,837
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlay expenditures which were capitalized	\$ 11,880	
Construction in progress- current year	-	
Disposal of assets	-	
Gain on disposal	-	
Depreciation expense for governmental assets	<u>(47,577)</u>	(35,697)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities		13,867
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Amount of donated assets	-	
Change in unavailable revenue for tax revenues		3,700
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in government funds.		
Compensated absences		(437)
Pension expense		<u>(14,679)</u>
Total changes in net position of governmental activities		<u>\$ 262,591</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF WEDDINGTON, NORTH CAROLINA

Exhibit 6

General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2018

	General Fund			Variance with Final Budget- Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Revenues:				
Ad valorem taxes	\$ 1,120,250	\$ 1,130,250	\$ 1,161,820	\$ 31,570
Unrestricted intergovernmental	825,000	820,000	859,236	39,236
Permits and fees	75,000	70,000	74,660	4,660
Investment earnings	5,000	5,000	11,302	6,302
Miscellaneous	1,000	1,000	1,722	722
Total revenues	2,026,250	2,026,250	2,108,740	82,490
Expenditures:				
Current:				
General government	651,485	680,485	648,724	31,761
Public safety	1,011,735	1,006,735	997,360	9,375
Economic and physical development	363,030	339,030	166,819	172,211
Total expenditures	2,026,250	2,026,250	1,812,903	213,347
Revenues over (under) expenditures	-	-	295,837	295,837
Fund balance appropriated	-	-	-	-
Net change in fund balance	\$ -	\$ -	295,837	\$ 295,837
Fund balance, beginning			2,449,153	
Fund balance, end of year			\$ 2,744,990	

The notes to the financial statements are an integral part of this statement.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Weddington conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The Town of Weddington, North Carolina, in Union County, is a municipal corporation that is governed by an elected mayor and a four-member council. As required by generally accepted accounting principles, these financial statements present the Town, which has no component units.

B. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds. Separate statements for each fund category – *governmental* – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The Town reports the following major governmental funds:

General Fund. The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes and various other taxes and licenses. The primary expenditures are for the general government and public safety.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the Town are maintained during the year using the modified accrual basis of accounting.

Government-wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The Town considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year-end on behalf of the Town are recognized as revenue. Sales taxes are considered a shared revenue for the Town of Weddington because the tax is levied by Union County and then remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Grant revenues, which are unearned at year-end, are recorded as unearned revenues.

D. Budgetary Data

The Town's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund. All annual appropriations lapse at the fiscal-year end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the object level for the multi-year funds. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations. All amendments must be approved by the governing board. During the year, amendments to the original budget were necessary and approved by the governing board. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

E. Assets, Liabilities, Deferred inflows of Resources, and Fund Equity

1. Deposits and Investments

All deposits of the Town are made in board-designated official depositories and are secured as required by State Law (G.S. 159-31). The Town may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Town may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the Town to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances and the North Carolina Capital Management Trust (NCCMT).

The Town's investments, with a maturity of more than one year at acquisition and non-money market investments are reported at fair value as determined by quoted market prices. The NCCMT Government Portfolio, a SEC-registered (2a-7) external investment pool, is measured at amortized cost, which is the NCCMT's share price.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2. Cash and Cash Equivalents

The Town pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

3. Restricted Assets

Construction deposits received by the Town are restricted to the projects for which the funds were received. These construction deposits are funds given to the Town by a developer in lieu of letters of credit and are performance and/or maintenance bonds held by the Town to ensure funds for remedy should the developer fail to complete the related subdivision to required standards. The amounts are determined by our contracted engineer at LaBella and/or by Union County Public Works and are released back to the developer upon satisfactory completion and sign off by LaBella or Union County Public Works. In the event the development is not completed, the Town will use these funds to pay a third party to perform the necessary work.

Town of Weddington Restricted Cash
Governmental Activities
General Fund

Construction Deposits	<u>\$ 75,002</u>
Total Restricted Cash	<u><u>\$ 75,002</u></u>

4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the Town levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, interest does not accrue until the following January 6th. These taxes are based on the assessed values as of January 1, 2017.

5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years. No allowance for doubtful accounts was required as of June 30, 2018.

6. Prepaid Items

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as items are used.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

7. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than a certain cost and an estimated useful life in excess of two years. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Infrastructure	20
Buildings	40
Furniture and equipment	10
Computer equipment	5
Computer software	5

8. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Town has one item that meets this criterion, contributions made to the pension plan in the 2018 fiscal year. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Town of Weddington has two items that meet the criterion for this category – property taxes receivable and deferrals of pension expense that result from the implementation of GASB Statement 68.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

9. Compensated Absences

The vacation policy of the Town provides for the accumulation of up to twenty days earned vacation leave without such leave being fully vested when earned. For the Town's government-wide financial statements, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The Town has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The Town's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the Town has no obligation for the accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

10. Net Position/Fund Balances

Net Position

Net position in government-wide financial statements are classified as net investment in capital assets; restricted, and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Non-spendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Prepaid Expenditures – portion of fund balance that is not an available resource because it represents prepaid expenditures that are not in spendable form.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by state statute - portion of fund balance that is restricted by State Statute [G.S. 159-8(a)].

Committed Fund Balance – This classification includes amounts that can be used for specific purposes imposed by majority vote by the quorum of Town of Weddington's governing body (highest-making authority). The Town Council can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned fund balance – portion of fund balance that Town of Weddington intends to use for specific purposes.

Assigned for Capital Projects – portion of the fund balance that the council has appropriated for future expenditures related to the Town Hall, infrastructure and fire service.

Subsequent Year's Expenditures – portion of the fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation; however the budget ordinance authorizes the finance officer to make expenditures from appropriations as necessary.

Unassigned fund balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The Finance Officer uses resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-town funds, town funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly, unassigned fund balance.

The Town has also adopted a minimum fund balance policy for the General Fund, which instructs management to conduct the business of the Town in such a manner that available fund balance is at least equal to or greater than 50% of budgeted expenditures. In addition, fund balance appropriations in any given year (other than appropriations for a capital project encompassed as part of fund balance assigned for capital projects) shall be limited so as not to exceed 15% of General Fund budget, if available fund balance is greater than or equal to 75%, or not to exceed 10% of General Fund budget if available fund balance is less than 75%, but greater than or equal to 50%.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

11. Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Town of Weddington's employer contributions are recognized when due and the Town of Weddington has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

13. Total Governmental Fund Columns

In the accompanying financial statements, the "Total Governmental Funds" columns are not the equivalent of consolidated totals and do not represent consolidated financial information. These columns are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations, or cash flows in accordance with accounting principles generally accepted in the United States of America. Inter-fund eliminations have not been made in the aggregation of this data. However, the reconciliations to net position are reflective of inter-fund eliminations and reflect financial position.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

a. Significant violations of Finance-Related Legal and Contractual Provisions

1. Noncompliance with North Carolina General Statutes

None

2. Contractual Violations

None

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

b. Deficit in Fund Balance or Net Position of Individual Funds

None

c. Excess of Expenditures over Appropriations

None

III. DETAIL NOTES ON ALL FUNDS

A. Assets

1. Deposits

All the deposits of the Town of Weddington are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the Town's agents in these unit's names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Town, these deposits are considered to be held by the Town's agents in their names. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Town or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the Town under the Pooling Method, the potential exists for under-collateralization and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Town has no formal policy regarding custodial credit risk for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The Town complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured.

At June 30, 2018, the Town's deposits had a carrying amount of \$2,238,565 and a bank balance of \$2,249,150. Of the bank balances, \$500,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method.

2. Investments

At June 30, 2018, the Town of Weddington had \$539,957 invested with the North Carolina Capital Management Trust's Government Portfolio, which carried a credit rating of AAAM by Standard and Poor's. The Town has no policy regarding credit risk.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

III. DETAIL NOTES ON ALL FUNDS

3. Capital Assets

Primary Government

Capital asset activity for the Primary Government for the year ended June 30, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 998,510	\$ -	\$ -	\$ 998,510
Capital assets being depreciated:				
Buildings	1,358,049	-	-	1,358,049
Infrastructure	26,851	-	-	26,851
Equipment	39,662	-	15,505	24,157
Computers	31,880	-	-	31,880
Computer software	46,164	11,880	-	58,044
Furniture	10,895	-	-	10,895
Total capital assets being depreciated	1,513,501	11,880	15,505	1,509,876
Less accumulated depreciation for:				
Buildings	379,680	42,191	-	421,871
Infrastructure	5,493	895	-	6,388
Equipment	39,662	-	15,505	24,157
Computers	25,253	1,593	-	26,846
Computer software	45,048	2,898	-	47,946
Furniture	10,895	-	-	10,895
Total accumulated depreciation	506,031	47,577	15,505	538,103
Total capital assets being depreciated, net	1,007,470			971,773
Governmental activity capital assets, net	<u>\$ 2,005,980</u>			<u>\$ 1,970,283</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 31,559
Public safety	16,018
Total depreciation expense	<u>\$ 47,577</u>

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TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

III. DETAIL NOTES ON ALL FUNDS

B. Liabilities

1. Pension Plan and Post-employment Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The Town of Weddington is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Government Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410 or by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Town of Weddington employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Town of Weddington's contractually required contribution rate for the year ended June 30, 2018, was 10.62% for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Town of Weddington were \$13,867 for the year ended June 30, 2018.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

III. DETAIL NOTES ON ALL FUNDS

Refunds of Contributions – Town employees who have terminated service as a contributing member of LGERS may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Town reported a liability of \$46,443 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016. The total pension liability was then rolled forward to the measurement date of June 30, 2017, utilizing update procedures incorporating the actuarial assumptions. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2017, the Town's proportion was 0.00304%, which was a decrease of .00001% from its proportion measured at June 30, 2016.

For the year ended June 30, 2018, the Town recognized pension expense of \$14,679. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,676	\$ 1,315
Changes of assumptions	6,633	-
Net difference between projected and actual earnings on pension plan investments	11,277	-
Changes in proportion and differences between Town of Weddington contributions and proportionate share of contributions	818	2,093
Town of Weddington contributions subsequent to the measurement date	13,867	-
Total	<u>\$ 35,271</u>	<u>\$ 3,408</u>

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TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

III. DETAIL NOTES ON ALL FUNDS

\$13,867 reported as deferred outflows of resources related to pensions resulting from Town of Weddington contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2018.

Year ended June 30:

2019	\$	1,369
2020		13,044
2021		6,838
2022		(3,257)
2023		-
Thereafter		-
	\$	<u>17,994</u>

Actuarial Assumptions. The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.50 to 8.10 percent, including inflation and productivity factor
Investment rate of return	7.20 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are, therefore, not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

III. DETAIL NOTES ON ALL FUNDS

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	100.0%	

The information above is based on 30 year expectations developed with the consulting actuary for the 2016 asset liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town of Weddington share of the net pension asset to changes in the discount rate. The following presents the Town of Weddington's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the Town of Weddington's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.20 percent) or one percentage point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
City's proportionate share of the net pension liability (asset)	\$ 139,422	\$ 46,443	\$ (31,166)

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

III. DETAIL NOTES ON ALL FUNDS

Pension Plan fiduciary net position. Detail information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

b. Supplemental Retirement Income Plan

Plan Description. The Town employees contribute to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan is established in conformity with section 401(k) of the Internal Revenue Code of 1986 as amended. The Supplemental Retirement Income Plan is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. The Town has elected to contribute to the Supplemental Retirement Insurance Plan. Contributions for the year ended June 30, 2018 were \$11,196, which consisted of \$5,598 from the employees and \$5,598 from the Town.

2. Other Employment Benefits

The **Town of Weddington** has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Government Employee's Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000. All death benefit payments are made from the Death Benefit Plan. The Town has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. The Town considers these contributions to be immaterial.

3. Deferred Outflows and Inflows of Resources

Deferred outflows of resources at year-end is comprised of the following:

Source	Amount
Deferred outflows related to pensions	\$ 21,403
Contributions to pension plan in current fiscal year	13,867
	<u>\$ 35,270</u>

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements *For the Fiscal Year Ended June 30, 2018*

III. DETAIL NOTES ON ALL FUNDS

Deferred inflows of resources at year-end is comprised of the following:

Source	Amount
Deferred inflows related to pensions	\$ 3,408

4. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town carries commercial insurance based on management's evaluation of risk loss. The Town obtains general liability coverage of \$1,000,000 per occurrence, property coverage of \$2,857,338 and worker's compensation coverage of \$100,000. There have been no significant reductions in insurance coverage from the prior year and settled claims have not exceeded coverage in any of the past three fiscal years. The Town carries flood insurance for buildings and contents that are located in Flood Zone X. This zone is defined as areas outside the 1% annual chance floodplain. The deductible with respect to this coverage is \$2,500. In accordance with G.S. 159-29, the Town's employees are performance bonded through a commercial surety bond. The finance officer and tax collector are each individually bonded for \$50,000. The remaining employees that have access to funds are bonded under a blanket bond for \$50,000.

5. Long Term Obligations

A. Operating Leases

During the year ended June 30, 2017, the Town entered into a lease contract for a copier that requires monthly payments of \$307 and expires in July 2022. Rent expense in the amount of \$3,684 was incurred during the year ended June 30, 2018.

The following is the lease payment schedule:

Year Ending June 30,	
2019	3,684
2020	3,684
2021	3,684
2022	3,684
2023	307
	<u>\$ 15,043</u>

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

III. DETAIL NOTES ON ALL FUNDS

5. Long Term Obligations

B. Changes in Long-Term Liabilities

	Balance July 01, 2017	Increases	Decreases	Balance June 30, 2018	Current Portion of Balance
Governmental Activities:					
Compensated absences	\$ 3,065	\$ 437	\$ -	\$ 3,502	\$ 3,502
Net pension liability (LGRS)	64,730	-	18,287	46,443	-
	<u>\$ 67,795</u>	<u>\$ 437</u>	<u>\$ 18,287</u>	<u>\$ 49,945</u>	<u>\$ 3,502</u>

Compensated absences typically have been liquidated in the General Fund.

6. Fund Balance

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

<i>Total fund balance-General Fund</i>	<i>\$ 2,744,990</i>
Less:	
Prepaid Items	2,936
Stabilization by state statute	200,467
Capital Projects	228,000
Appropriated Fund Balance in 2019 Budget	-
Working Capital/Fund Balance Policy	1,033,625
Available for appropriation	1,279,962

The Town has adopted a minimum fund balance policy for the General Fund, which instructs management to conduct the business of the Town in such a manner that available fund balance is at least equal to or greater than 50% of budgeted expenditures. In addition, fund balance appropriations in any given year (other than appropriations for a capital project encompassed in part of fund balance assigned for capital projects) shall be limited so as not to exceed 15% of general fund budget if available fund balance is greater than or equal to 75% or not to exceed 10% of general fund budget if available fund balance is less than 75% but greater than or equal to 50%.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2018

III. DETAIL NOTES ON ALL FUNDS

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end.

Town of Weddington had outstanding encumbrances totaling \$129,300 at June 30, 2018.

IV. COMMITMENTS AND CONTINGENCIES

The Town has contracts with a local volunteer fire department for fire protection service. The contract is for one year, with optional one-year renewals.

In June 2015, the Town was named as a defendant to a lawsuit filed by a former volunteer fire department. The suit alleges wrongful termination of contract and seeks damages in the amount of at least \$750,000. In addition, the plaintiff is seeking damages through the alleged fraud and constitutional violations. The Town vigorously denies these allegations and has filed responsive pleadings. The Town's management and the attorney representing the Town in this litigation are not able to make a meaningful estimate of the amount or range of loss that could result from an unfavorable resolution of this matter. Consequently, the Town has not provided any accruals for the wrongful termination of contract costs in the financial statements. Although no assurances can be given and no determination can be made at this time as to the outcome of any particular lawsuit or proceeding, in the opinion of the Town's management and the attorney representing the Town in this litigation, the range of the potential loss could be between \$750,000 and \$1,200,000.

V. DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through November 14, 2018, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

This section contains additional information required by generally accepted accounting principles.

- Town of Weddington's Proportionate Share of Net Pension Liability (Asset)
- Town of Weddington's Contributions

TOWN OF WEDDINGTON, NORTH CAROLINA

***Town of Weddington's Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Five Fiscal Years****

Local Governmental Employees' Retirement System

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Town of Weddington's proportion of the net pension liability (asset) (%)	0.00304%	0.00305%	0.00398%	0.0044%	0.0044%
Town of Weddington's proportion of the net pension liability (asset) (\$)	\$ 46,443	\$ 64,730	\$ 17,860	\$ (26,480)	\$ 53,037
Town of Weddington's covered-employee payroll	\$ 157,125	\$ 187,976	\$ 180,953	\$ 194,830	\$ 181,570
Town of Weddington's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	29.56%	34.44%	9.87%	(13.59%)	29.21%
Plan fiduciary net position as a percentage of the total pension liability**	91.47%	91.47%	98.09%	102.64%	94.35%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

TOWN OF WEDDINGTON, NORTH CAROLINA

***Town of Weddington's Contributions
Required Supplementary Information
Last Five Fiscal Years***

Local Governmental Employees' Retirement System

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 13,867	\$ 15,194	\$ 18,164	\$ 18,367	\$ 13,753
Contributions in relation to the contractually required contribution	\$ 13,867	15,194	18,164	18,367	13,753
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town of Weddington's covered-employee payroll	\$ 130,578	\$ 157,125	\$ 187,976	\$ 180,953	\$ 194,830
Contributions as a percentage of covered-employee payroll	10.62%	9.67%	9.66%	10.15%	7.06%

SUPPLEMENTAL STATEMENTS

TOWN OF WEDDINGTON, NORTH CAROLINA

Statement 1

Page 1 of 2

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad valorem taxes:			
Taxes	\$ -	\$ 1,158,993	\$ -
Interest		2,827	
Total	1,130,250	1,161,820	31,570
Unrestricted intergovernmental:			
Local option sales taxes		347,930	
Utility franchise tax		465,789	
Beer and wine tax		45,517	
Total	820,000	859,236	39,236
Permits and fees:			
Subdivision fees		27,330	
Zoning fees		47,330	
Total	70,000	74,660	4,660
Investment earnings:	5,000	11,302	6,302
Miscellaneous:			
Other		1,722	
Total	1,000	1,722	722
Total revenues	2,026,250	2,108,740	82,490
Expenditures:			
General government:			
Governing board:			
Legal		237,289	
Other operating expenditures		30,332	
Total		267,621	
Administration:			
Salaries and employee benefits		128,534	
Professional services		17,200	
Other operating expenditures		223,489	
Capital outlay		11,880	
Total		381,103	
Total general government	680,485	648,724	31,761

The notes to the financial statements are an integral part of this statement.

TOWN OF WEDDINGTON, NORTH CAROLINA

Statement 1

Page 2 of 2

General Fund

**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2018**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Public safety:			
Police:			
Contracted services		264,174	
Total		<u>264,174</u>	
Fire:			
Contracted services		733,056	
Other operating expenses		130	
Total		<u>733,186</u>	
Total public safety:	<u>1,006,735</u>	<u>997,360</u>	<u>9,375</u>
 Economic and physical development:			
Planning:			
Salaries and employee benefits		125,053	
Contracted services		26,870	
Other operating expenditures		14,896	
Total		<u>166,819</u>	
 Total economic and physical development	<u>339,030</u>	<u>166,819</u>	<u>172,211</u>
 Total expenditures	<u>2,026,250</u>	<u>1,812,903</u>	<u>213,347</u>
 Revenues over (under) expenditures	-	295,837	295,837
 Fund balance appropriated	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balance	<u>\$ -</u>	<u>295,837</u>	<u>\$ 295,837</u>
 Fund balance, beginning		<u>2,449,153</u>	
 Fund balance, end of year		<u>\$ 2,744,990</u>	

The notes to the financial statements are an integral part of this statement.

OTHER SCHEDULES

This section contains additional information required on property taxes.

- Schedule of Ad Valorem Taxes Receivable
- Analysis of Current Tax Levy

TOWN OF WEDDINGTON, NORTH CAROLINA

Schedule 1

*Schedule of Ad Valorem Taxes Receivable
June 30, 2018*

	Uncollected Balance June 30, 2017	Additions	Collections and Credits	Uncollected Balance June 30, 2018
2017 - 2018	\$ -	\$ 1,162,417	\$ 1,152,806	\$ 9,611
2016 - 2017	9,707		3,425	6,282
2015 - 2016	2,909		851	2,058
2014 - 2015	2,325		657	1,668
2013 - 2014	1,718		599	1,119
2012 - 2013	946		157	789
2011 - 2012	101		49	52
2010 - 2011	575		45	530
2009 - 2010	599		45	554
2008 - 2009	808		-	808
2007 - 2008	83		83	-
	<u>\$ 19,771</u>	<u>\$ 1,162,417</u>	<u>\$ 1,158,717</u>	<u>\$ 23,471</u>

Reconcilement with revenues:

Ad Valorem Taxes - General Fund	\$ 1,161,820
Reconciling items:	
Interest collected	(2,827)
10-year write off	83
Adjustments and corrections	(359)
Total collections and credits	<u>\$ 1,158,717</u>

TOWN OF WEDDINGTON, NORTH CAROLINA

Schedule 2

*Analysis of Current Tax Levy
For the Fiscal Year Ended June 30, 2018*

	Town-Wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy: Property taxed at current year's rate	\$ 223,506,731	0.052	\$ 1,162,235	\$ 1,063,400	\$ 98,835
Discoveries Current year taxes	137,692	0.052	716	716	-
Abatements	<u>(102,692)</u>	0.052	<u>(534)</u>	<u>(534)</u>	<u>-</u>
Total Property Valuation	<u>\$ 223,541,731</u>				
Net levy			1,162,417	1,063,582	98,835
Less, uncollected tax at June 30, 2018			<u>(9,611)</u>	<u>(9,611)</u>	<u>-</u>
Current year's taxes collected			<u>\$ 1,152,806</u>	<u>\$ 1,053,971</u>	<u>\$ 98,835</u>
Current levy collection percentage			<u>99.17%</u>	<u>99.10%</u>	<u>100.00%</u>

TOWN OF W E D D I N G T O N

MEMORANDUM

TO: Mayor and Town Council

FROM: Karen Dewey, Town Clerk

DATE: February 11, 2019

SUBJECT: Deer Urban Archery Season Renewal

The Town has received a renewal for participation in the 2020 Deer Urban Archery Season from the North Carolina Wildlife Resources Commission. The 2020 Deer Urban Archery Season will run from January 11, 2020 through February 16, 2020.

The Urban Archery Season does not obligate private landowners to allow hunting on their property, nor does it eliminate the requirement to obtain permission from the land-owner before hunting. Hunters are legally required to obtain written permission to hunt on posted property.

TOWN OF WEDDINGTON

MEMORANDUM

TO: Mayor and Town Council

FROM: Lisa Thompson, Town Administrator/Planner

DATE: February 11, 2019

SUBJECT: Christ Lutheran Church Conditional Zoning Amendment

The Town Council is requested to call for a public hearing to be held March 11, 2019 at 7:00 p.m. at Weddington Town Hall to consider a conditional zoning amendment for a church use on 12.739 acres at the northwest corner of Rea and Reid Dairy Road.

General Information

The site was rezoned on October 8, 2018 with conditions agreed upon by the applicant as follows:

1. Any engineering must be approved by Town Engineer.
2. Water plans to be approved by Union County Public Works and Environmental Health.
3. Prior to commencement of construction, Construction Documents shall be approved by the Weddington Town Council in accordance with Section 58-271 of the *Weddington Code of Ordinances*.
4. Driveway permits are required and shall be approved by NCDOT.
5. A lighting plan shall be submitted at the time of construction plan approval.
6. The applicant provided Proof of Septic approval to Town Staff.
7. Any new use or amendment (i.e. preschool) shall require an updated TIA assessment.
8. Approval of this plan establishes a zoning vested right under G.S. 160A-385.1. Unless terminated at an earlier date, the zoning vested right shall be valid until 10/8/2023. However, the applicant agrees to abide by the forthcoming town erosion control ordinance (if applicable at the time of construction plan submittal).
9. No sport fields or organized sports teams is permitted, and
10. The extended hours of operation during Holy Week are approved due to the site-specific layout and elevation of the church to the adjacent properties.

Since the approval the applicant purchased the Matthews Property (parcel 06177012). The additional property allows the applicant to construct the building further west, away from the existing subdivision lots and amend the parking around the proposed building site. The development standards remain the same except (1) to add the Matthews parcel, and (2) to note that there may be more than one building constructed on the site. The building(s) maximum gross floor area of 55,000 square feet remains the same.

Development Standards (for a Church in the R60 zoning district):

- Minimum Lot Area-3 acres

- Front Setback-75 feet
- Rear Setback-60 feet
- Side Setbacks-50 feet
- Maximum Building Height - 35 feet except as permitted in *Section 58-15*

Access and Parking:

- The site plan shows two points of access, one off of Rea Road and the second off of Reid Dairy Road. The Church has yet to obtain driveway permits for the access plan and will be required to do so as a condition of a conditional rezoning approval.
- The applicant is not required to submit a traffic impact analysis. The AM peak hour equals 48 trips while the Sunday peak hour equals 318 trips.

Screening and Landscaping:

- The applicant is required to provide a 50-foot landscaped buffer around the property per Section 58-8 of the zoning ordinance. Existing wooded areas within the buffers shall be left undisturbed.

Planning Board Review:

The Planning Board reviewed the amendment on January 28, 2019. They unanimously recommended approval.

Recommendation:

State Statute requires that all zoning regulations shall be made in accordance with a comprehensive plan. When adopting or rejecting any zoning amendment, the governing board shall also approve a statement describing whether its action is consistent with an adopted comprehensive plan or any other officially adopted plan that is applicable, and briefly explaining why the board considers the action taken to be reasonable and in the public interest.

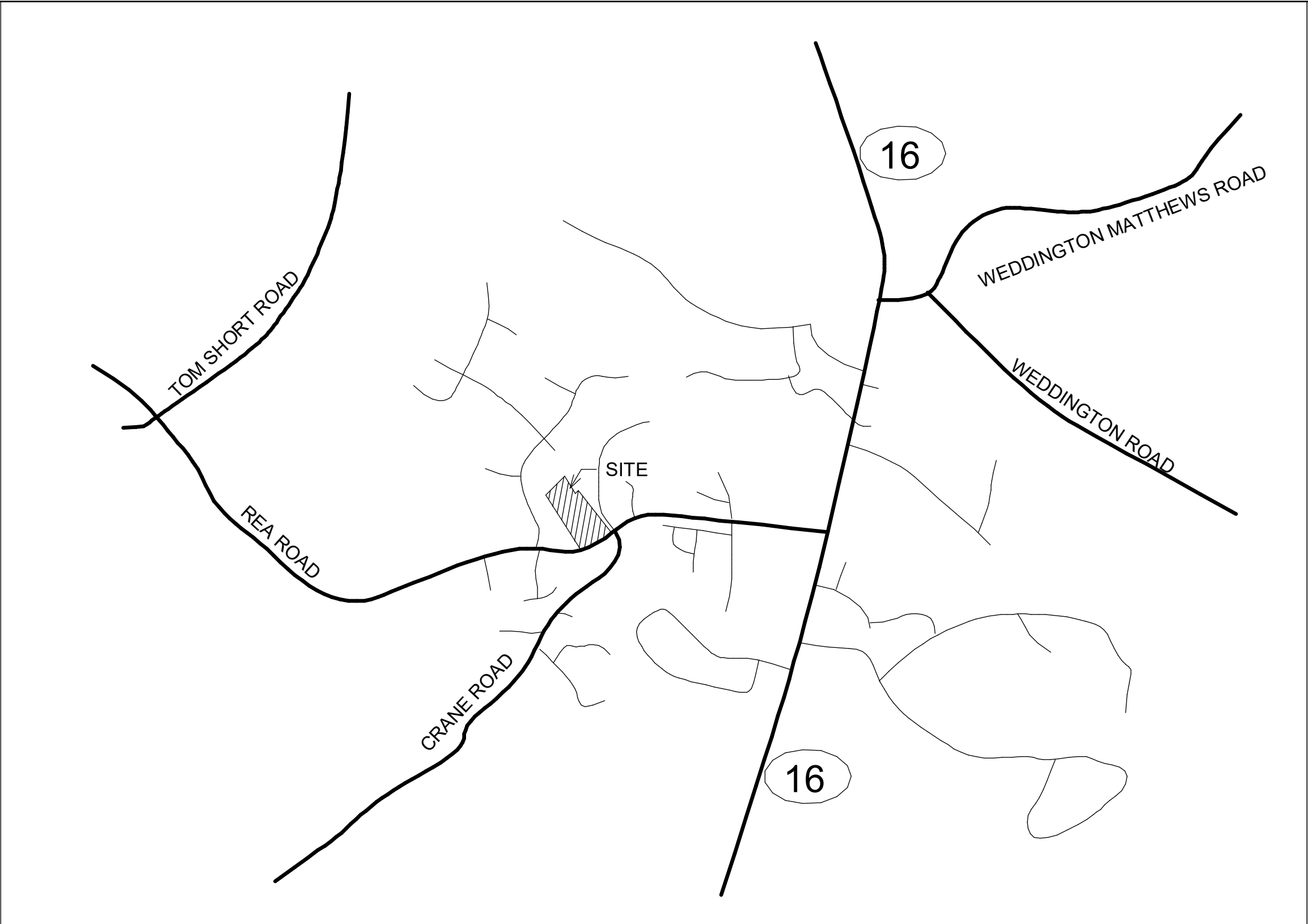
Proposed Land Use Consistency Statement

The subject parcel is designated for Traditional Residential on the Weddington Land Use Plan.

The conditional zoning meets the goals of the land use plan in that the use retains a mix of land uses that reinforce a unique small-town character; the design is consistent with the unique small-town character of Weddington. The existing trees and undisturbed area create a buffer between the existing residential homes. It is reasonable given the use and character of the area with the school and fire department nearby.

Staff recommends calling for a public hearing to be held March 11, 2019 at 7:00 p.m. at Weddington Town Hall to consider a conditional zoning amendment for Christ Lutheran Church.

Attachments:
Site Plan/Development Standards
Previously approved site plan



VICINITY MAP | N.T.S. 3

SITE DEVELOPMENT DATA:

ACREAGE: 12.739

TAX PARCELS:	EXISTING ZONING	PROPOSE ZONING
ALL OF PARCEL #06177012	R-60	R-60 (CZ)
ALL OF PARCEL #06177013	R-60 (CZ)	R-60 (CZ) (SPA)
ALL OF PARCEL #06177014	R-60 (CZ)	R-60 (CZ) (SPA)
PORTION OF PARCEL #06177015	R-60 (CZ)	R-60 (CZ) (SPA)

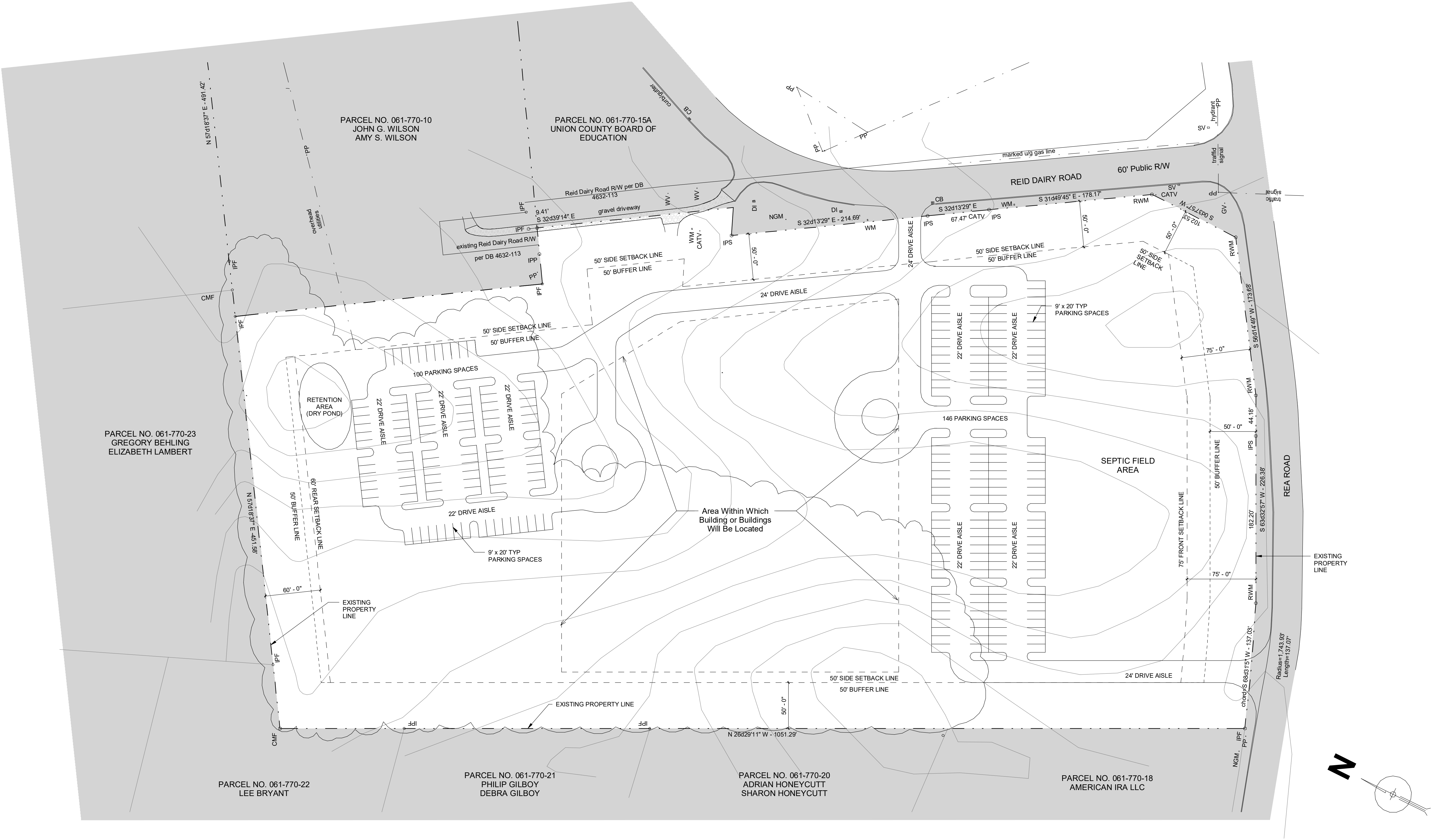
PROPOSED USES: CHURCHES, SYNAGOGUES, AND OTHER PLACES OF WORSHIP, ALONG WITH ANY INCIDENTAL AND ACCESSORY USES ASSOCIATED THEREWITH

MAX HEIGHT: BUILDING THIRTY-FIVE FEET (35'-0")

BUFFER: FIFTY FEET (50'-0")

246 PARKING SPACES

SITE DEVELOPMENT DATA | 2



PROPOSED SITE PLAN | 1" = 50'-0" 1

CHRIST SOUTH

323 REID DAIRY RD.
WEDDINGTON NC
28104

CONDITIONAL REZONING
PLAN

DATE: 1-2-2019
PROJECT NO: 18039

REVISIONS
NO: DATE: DESCRIPTION:

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SHEET NUMBER

DEVELOPMENT STANDARDS

January 2, 2019

1. GENERAL PROVISIONS

- A. These Development Standards form a part of the Rezoning Plan associated with the Rezoning Application filed by Christ Lutheran Church (the “Applicant”) for an approximately 12.739 acre site located on the northwest corner of Reid Dairy Road and Rea Road, which site is more particularly depicted on the Rezoning Plan and is further identified as all of Tax Parcel No. 06177012, all of Tax Parcel No. 06177013, all of Tax Parcel No. 06177014, and a portion of Tax Parcel No. 06177015 (hereinafter referred to as the “Site”).
- B. The development and use of the Site will be governed by the Rezoning Plan, these Development Standards and the applicable provisions of Chapter 58 of the Town of Weddington Code of Ordinances (the “Zoning Ordinance”). The regulations established under the R-60 zoning district shall govern the use and development of the Site.
- C. The development depicted on the Rezoning Plan is schematic in nature and intended to depict the general arrangement of uses and improvements on the Site. Accordingly, the configurations, placements and sizes of the building footprints as well as the internal drives and parking areas depicted on the Rezoning Plan are schematic in nature and, subject to the terms of these Development Standards and the Zoning Ordinance, may be altered or modified during design development and construction document phases.
- D. The principal building and any accessory structures developed on the Site shall be located within the building envelope depicted on the Rezoning Plan.
- E. The Site shall be considered to be a planned/unified development. Therefore, side and rear yards, buffers, building height separation requirements and other zoning standards shall not be required internally between improvements and uses on the Site. The Site shall be required to meet side and rear yard requirements and buffer requirements with respect to the exterior boundaries of the Site.
- F. Future amendments to the Rezoning Plan and/or these Development Standards may be applied for by the then owner or owners of the Site in accordance with the provisions of Section 58-271(j) of the Zoning Ordinance. Minor alterations or changes to the Rezoning Plan and/or these Development Standards are subject to Section 58-271(j) of the Zoning Ordinance.
2. PERMITTED USES
- A. In addition to all permitted uses within the R-60 zoning district, the Site also may be devoted to the following conditional uses that are allowed within the R-60 zoning district:

11556193

6. SCREENING AND LANDSCAPING

- A. Screening and landscaping shall conform to the requirements of Section 58-8 of the Zoning Ordinance.

7. ENVIRONMENTAL FEATURES

- A. Storm water management on the Site shall comply with the requirements of Section 58-543 of the Zoning Ordinance.

8. SIGNS

- A. The Applicant may install a sign on the Site at the location more particularly identified on the Rezoning Plan, which sign shall comply with the requirements of Article V of the Zoning Ordinance.

9. LIGHTING

- A. All freestanding lighting fixtures installed on the Site shall comply with the requirements of Chapter 14, Article IV of the Town of Weddington Code of Ordinances.

10. NOISE

- A. The Applicant shall comply with the requirements of Chapter 22 of the Town of Weddington Code of Ordinances.
- B. The Applicant shall not erect or operate a bell tower or similar chiming feature on the Site.

11. BINDING EFFECT OF THE REZONING APPLICATION

- A. If this Rezoning Application is approved, all conditions applicable to the development and/or use of the Site imposed under this Rezoning Plan will, unless amended in the manner provided under the Zoning Ordinance, be binding upon and inure to the benefit of Applicant and the current and subsequent owners of the Site and their respective successors in interest and assigns. Throughout these Development Standards, the terms, “Applicant” and “owner” or “owners” shall be deemed to include the heirs, devisees, personal representatives, successors in interest and assigns of Applicant or the owner or owners of the Site from time to time who may be involved in any future development thereof.
- B. Any reference to the Zoning Ordinance or the Town of Weddington Code of Ordinances herein shall be deemed to refer to the Zoning Ordinance or the Town of Weddington Code of Ordinances in effect as of the date this Rezoning Petition is approved.

11556193

1. Churches, synagogues and other places of worship, along with any incidental and accessory uses associated therewith.
- B. With the exception of Holy Week and Christmas Eve, the public hours of operation for permitted uses on the Site shall be 7:00 am to 10:00 pm; provided, however, that the following uses shall be permitted to take place on the Site outside of the above hours of operation:
1. Small group activities;
2. Spiritual and spiritual formation activities for congregants;
3. Church-community relationship building activities; and
4. Conducting church business, operations and/or management activities.
- C. The following restrictions shall apply to wedding ceremonies and wedding receptions held outdoors on the Site:
1. Any wedding ceremonies and/or receptions held on the Site must be held within the hours of operation set forth in Note 2.B.
2. Outdoor wedding ceremonies and/or receptions shall be held within the building envelope depicted on the Rezoning Plan.
3. The maximum number of guests for any outdoor wedding ceremony and/or reception held on the Site shall be in accordance with the maximum occupancy of the principal building on the Site as determined by the fire marshal or fire chief.
4. Temporary exterior lighting, if any, shall not project into adjoining residential lots. Use of stadium-style or other pole-mounted lighting is prohibited.
5. Parking along the public right of way, or parking that blocks any driveways, sight triangles or emergency access, is prohibited. Off-site parking shall be permitted only if the Applicant maintains an agreement with the owner of land where vehicles are parked specifically permitting such parking.
6. The event area shall provide sufficient on-site trash receptacles, and ensure that windblown trash or other debris does not accumulate anywhere on the Site.
7. The event area shall ensure adequate ingress and egress from all buildings and structures to accommodate emergency services access.
- D. No dedicated and lighted athletics fields (e.g. baseball diamonds) shall be provided on the Site.
- E. The Applicant acknowledges that it must seek Town Council approval of any extension of permitted church uses to include operation of a day care or a preschool on the Site.

11556193

3. TRANSPORTATION

- A. Vehicular access to the Site shall be as generally depicted on the Rezoning Plan. The placement and configuration of the vehicular access points are subject to any minor modifications required to accommodate final site and construction plans and designs and to any adjustments required for approval by the Town of Weddington and/or North Carolina Department of Transportation (“NCDOT”) in accordance with applicable published standards.
- B. Off-street vehicular parking shall be provided in accordance with the requirements of the Zoning Ordinance.
- C. The alignment of the internal drives and vehicular circulation areas may be modified by the Applicant to accommodate changes in traffic patterns, parking layouts and any adjustments required for approval by Town of Weddington and/or NCDOT in accordance with applicable published standards.

4. ARCHITECTURAL STANDARDS

- A. Building design and architectural standards will meet the applicable requirements of Chapter 14, Article V of the Town of Weddington Code of Ordinances.
- B. The building or buildings to be located on the Site together shall not exceed 55,000 square feet of gross floor area.
- C. The maximum height of any building or buildings to be located on the Site shall be 35 feet as measured from the ridge of the roof.
- D. Attached to the Rezoning Plan are a series of conceptual, architectural perspectives of the principal building to be located on the Site, which are intended to depict the general conceptual architectural style and character of the building. Accordingly, such building shall be designed and constructed so that it is substantially similar in appearance to the attached relevant conceptual, architectural perspectives with respect to architectural style, design and character. Notwithstanding the foregoing, changes and alterations to the exterior of the building that do not materially change the overall conceptual architectural style and character shall be permitted. Any other buildings to be located on the Site shall be consistent with the architectural style, design and character of the principal building on the Site.

5. DIMENSIONAL STANDARDS

- A. Development of the Site shall comply with the yard regulations for the R-60 zoning district set out in Section 58-53(3) of the Zoning Ordinance as it exists on the date of the Rezoning Application.

11556193

CHRIST
SOUTH

323 REID DAIRY RD.
WEDDINGTON NC
28104

CONDITIONAL REZONING
PLAN

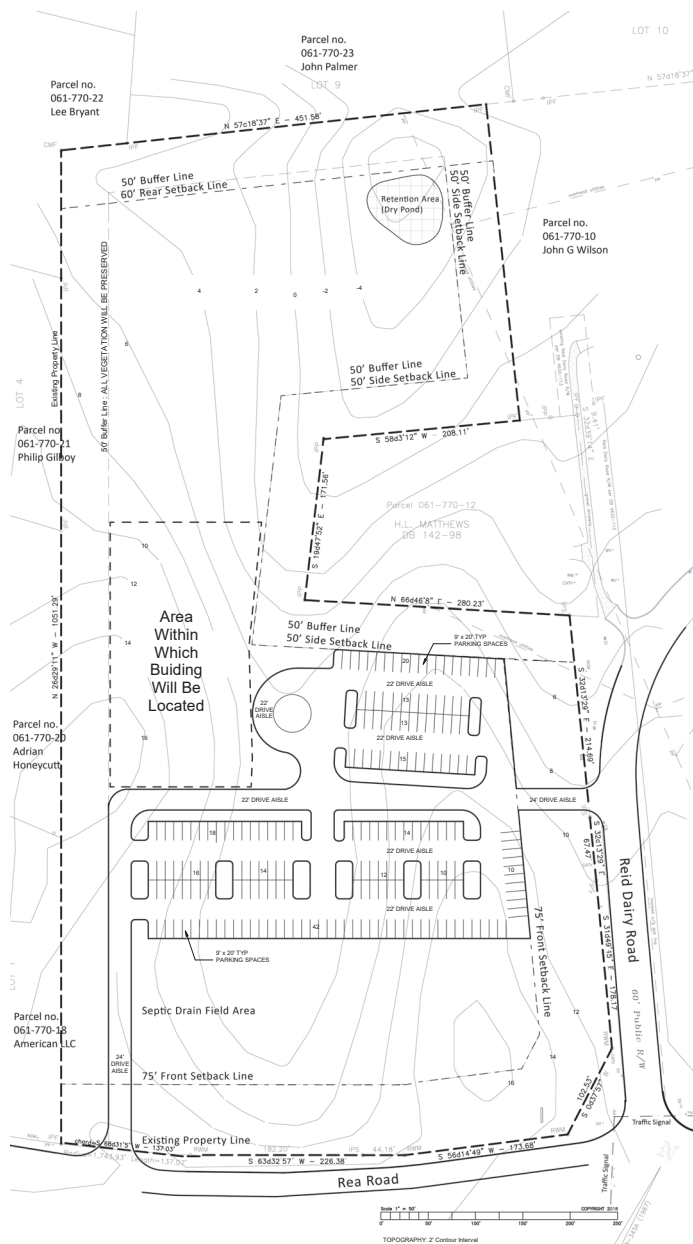
DATE: 1-2-2019
PROJECT NO: 18039

REVISIONS
NO: DATE: DESCRIPTION:

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SHEET NUMBER

002



PROPOSED SITE PLAN | 1" = 50'

Site Development Data:

Acreage: 11.697

Tax Parcels: # 06177013, #06177014,
portion of #06177015

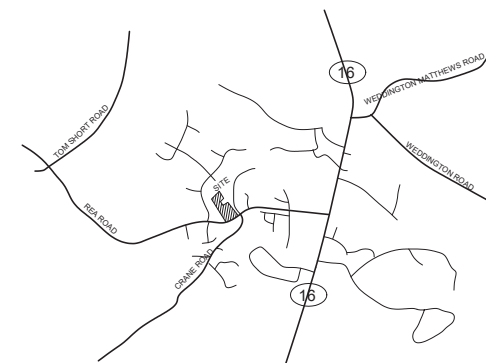
Existing Zoning: R-60
Proposed Zoning: R-60 (CZ)

Proposed Uses: Churches, Synagogues and
other places of worship, along with any incidental
and accessory uses associated therewith

Max. Height: Building - Thirty-five (35) feet;
Section 58-15 Design Features - Sixty (60) feet

Buffer: Fifty (50) feet undisturbed vegetation

Parking:
600 Patrons/4 = 150 spaces
10 employees + 10 spaces
Total Required = 160 spaces
Proposed: 200 Parking Spaces



VICINITY MAP | NTS

CHRIST SOUTH

323 REID DAIRY RD.
WEDDINGTON NC
28104

CONDITIONAL REZONING PLAN

DATE: 10-08-2018
PROJECT NO: 18039

REVISIONS
NO. DATE DESCRIPTION

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SHEET NUMBER

001



**TOWN OF WEDDINGTON
PROCLAMATION
P-2019-01**

WHEREAS, Graceway Baptist Church is an independent fundamental Baptist church located in Weddington, NC and;

WHEREAS, the first service of worship was held in September 2004, and;

WHEREAS, Pastor Chris Edwards has served Graceway Baptist Church and the Weddington community since March 2004; and

WHEREAS, Graceway Baptist Church and the Town of Weddington express deep gratitude to Pastor Edwards for his dedicated leadership and unwavering faith that is filled with love and encouragement to serve; and

WHEREAS, the Town of Weddington recognizes the 15 years of service Pastor Chris Edwards has dedicated to Graceway Baptist Church, providing quality activities, programs and worship services to the parishioners; and

NOW, THEREFORE, I, Elizabeth Callis, Mayor of the Town of Weddington, North Carolina, and on behalf of the Town Council and the entire Town of Weddington, do hereby honorably recognize the service of Pastor Chris Edwards and acknowledge his vibrant and strong religious leadership in the community and congratulate

PASTOR CHRIS EDWARDS

On his 15 years of service to Graceway Baptist Church.

In witness whereof, I have hereunto set my hand and caused the Seal of the Town of Weddington to be affixed this the 11th day of February 2019.

Mayor Elizabeth Callis

Attest:

Karen Dewey, Town Clerk

TOWN OF WEDDINGTON
REGULAR TOWN COUNCIL MEETING
MONDAY, JANUARY 14, 2019 – 7:00 P.M.
MINUTES
PAGE 1 OF 55

Prayer – Reverend Filmore Strunk-All Saints Anglican Church

1. Open the Meeting

Mayor Callis opened the meeting at 7:01 p.m.

2. Pledge of Allegiance

Mayor Callis led the Pledge of Allegiance.

3. Determination of Quorum

Quorum was determined with all Councilmembers present: Mayor Elizabeth Callis, Mayor Pro Tem Janice Propst, Councilmembers Jeff Perryman, Mike Smith, and Scott Buzzard

Staff present: Town Administrator/Planner Lisa Thompson, Town Clerk Karen Dewey, Finance Officer Leslie Gaylord, Town Attorney Karen Wolter

Visitors: Walt Hogan, Steve Godfrey, Bill Deter, Anne Marie Smith, Chief Deputy Todd Elmore, Dottie Thomas

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

Mayor Callis requested removal of items 5 and 11.A. and to add Item 11.D. Discussion of Updating Town Lighting Ordinance.

Motion: Councilmember Smith made a motion to adopt the agenda as amended.

Vote: The motion passed with a unanimous vote.

~~5. Recognition of Deputy Ryan Hedlund~~

6. Union County Sheriff's Office Presentation of Contract Services and Council Discussion of Next Steps

Mayor Callis introduced Todd Elmore, Chief Deputy, Union County Sheriff's Office. Chief Deputy Elmore updated the Council with statistics on the number of patrol events and response times and included a possible reorganization in the chain of command for contract deputies.

7. Public Comments

Erik Blowers-4001 Ancestry Drive. Mr. Blowers spoke against commercial development in reference to the closed session subject on the agenda and expressed his concern over the Council going into closed session to discuss the possibility of commercial development in Weddington.

Walt Hogan-5009 Laurel Grove Lane. Mr. Hogan stated that he wanted to thank Council and staff for listening to citizens and putting information out in a timely manner and increasing communication.

8. Consent Agenda

- A. Call for Public Hearing to be held Monday, February 11, 2019 at 7:00 p.m. at Weddington Town Hall to Consider Erosion and Sediment Control Ordinance**
- B. Call for Public Hearing to be held Monday, February 11, 2019 at 7:00 p.m. at Weddington Town Hall to Consider Text Amendment to Define Community Recreation Center.**
- C. Approve the Reduction of funds for Bond number 60125412 and SUR0035949 for Harlow's Crossing Subdivision**

Motion: Councilmember Perryman made a motion to approve the consent agenda as presented.

Vote: The motion passed with a unanimous vote.

9. Approval of Minutes

- A. December 10, 2018 Regular Town Council Meeting Minutes**

Motion: Mayor Pro Tem Propst made a motion to approve the December 10, 2018 Regular Town Council Meeting Minutes as presented.

Vote: The motion passed with a unanimous vote.

10. Old Business

- A. Review of Land Use Plan Revisions through Section 2**

Council was requested to review the Section 2 revisions of the Land Use Plan and give any comments to staff.

11. New Business

- ~~**A. Discussion and Consideration of Solicitation Ordinance**~~

- B. Discussion and Consideration of Amending 2019 Meeting Schedule for Council Retreat**

Motion: Councilmember Smith made a motion to amend the 2019 Meeting Schedule to add the Council Retreat at Firethorne Country Club on February 9, 2019 from 8:30 a.m. to 1:30 p.m.

Vote: The motion passed with a unanimous vote.

- C. Discussion of Roadside Litter Control**

Mayor Callis stated that roadside litter is a problem throughout the Town. Ms. Thompson is checking with Bob Arias for additional hours for roadside clean up on top of his regularly scheduled pick up times for sign violations.

Councilmember Buzzard suggested sending letters out to property owners to let them know there is litter to be cleaned up.

Councilmember Smith expressed his concern for safety issues and town liability.

Councilmember Perryman asked if the deputies issue tickets for littering. Deputy Marks responded that the violator has to be caught in the act of littering to be issued a ticket.

Mayor Pro Tem Propst suggested a trial run and get feedback on any safety issues.

Councilmember Buzzard suggested this as a topic for the retreat and Council can give any ideas and feedback to help solve the problem. The Council agreed.

D. Discussion of the Town lighting ordinance

The Council discussed updating the town lighting ordinance. Staff is directed to investigate the effects of the new technology of LED lightbulbs and how it may be affecting the town light pollution criteria. LEDs seem to create more light pollution even if they have same lumens as incandescent lights.

12. Update from Town Planner

Ms. Thompson gave update: The Town hosted a Celebration of Service organized by Eagle Scout Gerry Hartman, for new Weddington veteran's monument. Congratulations and thank you to Gerry Hartman.

There are two Public Involvement Meetings for the property on the southeast corner of Hemby and Providence Roads. The meeting will be held January 22 from 2:00 p.m.- 4:00 p.m. on site and 5:00 p.m. – 7:00 p.m. at Town Hall.

The vacancy left by Deputy Hedland has been filled by Deputy Joe Kropp. He will join regular patrols in 4-5 weeks when he finishes his training in Weddington.

13. Code Enforcement Report *(hereby incorporated for the record)*

Ms. Thompson gave an update to item 8: the RV is being towed by property owner tomorrow.

Councilmember Smith asked about several items:

- Item #2: the violation has been ongoing for 5 months with no correction. He asked if legal action should be taken. Ms. Thompson stated that she would connect with the Code Enforcement Officer and check with the Town Attorney for options.
- Item #3: this violation has been ongoing for 6 months and it cannot be verified. This item should be removed from the report as the code enforcement officer cannot verify the violation.
- Item #5: Ms. Wolter gave the update on this item. The violation is based on citizen complaints. The town has met with them and come up with a plan. Town and citizens are working together to solve the issue.

14. Update from Finance Officer and Tax Collector *(hereby incorporated for the record)*

Ms. Gaylord stated that Council has the latest financial statements. The Town is halfway through the fiscal year and is in good shape. Ann Craven with Rowell, Craven, and Short will present the audit at the February meeting.

15. Transportation Report

Mayor Callis stated that the CRTPO meeting is Wednesday, so there will be an update next month.

16. Move into Closed Session Pursuant to NCGS 143-318-11(a)(4) Industry and Business Location and Expansion and to Consult with Attorney on Matters Protected by the Attorney Client Privilege Relating to Providence Volunteer Fire Department versus Town of Weddington Pursuant to NCGS 143-318.11 (a)(3)

Motion: Councilmember Buzzard made a motion to move into closed session pursuant to NCGS 143-318.11 (a)(4) Industry and Business Location and Expansion and pursuant to NCGS 143-318.11 (a)(3) to Consult with Attorney on Matters Protected by the Attorney Client Privilege Relating to Providence Volunteer Fire Department versus Town of Weddington at 7:55 p.m.

Vote: The motion passed with a unanimous vote.

Mayor Callis called the meeting back to order at 8:38 p.m.

17. Council Comments

Mayor Pro Tem Janice Propst: I wanted to thank staff for all their work for the Christmas Tree Lighting. I'd like to thank Mike for setting up chairs and thank Mayor Callis for her tremendous amount of work and her enthusiasm to make hot chocolate. Thank you everybody that helped. It was a huge success.

Councilmember Scott Buzzard: Thank you Janice for all your work on the tree lighting. You put in a lot of effort. We lucked out weather wise and the lights came on when they were supposed to. Thank you, residents, for coming out and letting us know their thoughts.

Councilmember Mike Smith: Janice did a very good job on the tree lighting and I think that was one of the better turnouts that I've seen, and the weather turned out nicely. And, to the people who contributed to the memorial. If you haven't had a chance to go out there, it's very nice. And I know there was a lot of effort put into it. To all those involved, I just want to thank you.

Councilmember Jeff Perryman: Thanks all around again. Ditto everything that was said in the interest of time. I think we've got a lot of good things coming up this year that we can really get some good work done and I'm really looking forward to it.

Mayor Elizabeth Callis: I am looking forward to the retreat and moving on to 2019 with some new topics and continuing our hard work on the town.

18. Adjournment

Motion: Mayor Pro Tem Propst made a motion to adjourn the January 14, 2019 Regular Town Council Meeting at 8:41 p.m.
Vote: The motion passed with a unanimous vote.

Adopted: _____

Elizabeth Callis, Mayor

Karen Dewey, Town Clerk

**TOWN OF
W E D D I N G T O N**

MEMORANDUM

TO: Mayor and Town Council

FROM: Lisa Thompson, Town Administrator/Planner

DATE: February 11, 2019

SUBJECT: Erosion Control Ordinance

Staff has been working with the State and town engineer to develop an erosion control ordinance.

After adoption, the Town will submit the ordinance to the Sediment Control Commission (SCC) for delegation. The SCC has 90 days to review and approve the delegation request. Over the next few months Staff will bring forth the amended fee schedule and various forms needed.

The Planning Board has reviewed the ordinance. They unanimously recommended approval of the draft with the notes and discussion points/questions as presented in the January Town Council packet.

Recommendation:

Staff recommends approval of adding Chapter 65 Erosion and Sedimentation Control Ordinance.



**EROSION AND
SEDIMENTATION CONTROL
ORDINANCE**

**February
2019**

**AN ORDINANCE TO ADD
CHAPTER 65 TO THE
TOWN OF WEDDINGTON
CODE OF ORDINANCES**

BE IT ORDAINED by the Town Council of the Town of Weddington that the Town of Weddington Code of Ordinances be amended to add Chapter 65, Erosion and Sedimentation Control, as follows:

CHAPTER 65: EROSION AND SEDIMENTATION CONTROL

PREAMBLE

65.01 PURPOSE

65.02 JURISDICTION

65.03 DEFINITIONS

65.04 EXCLUSIONS

65.05 GENERAL REQUIREMENTS AND OBJECTIVES

65.06 MANDATORY STANDARDS FOR LAND DISTURBING ACTIVITIES

65.07 DESIGN AND PERFORMANCE STANDARDS

65.08 STORMWATER OUTLET PROTECTION

65.09 BORROW AND WASTE AREAS

65.10 ACCESS AND HAUL ROADS

65.11 OPERATIONS IN LAKES OR NATURAL WATERCOURSES

65.12 RESPONSIBILITY FOR MAINTENANCE

65.13 ADDITIONAL MEASURES

65.14 EXISTING UNCOVERED AREAS

65.15 PERMITS

65.16 EROSION AND SEDIMENTATION CONTROL PLANS

65.17 TRANSFERS OF PLANS

65.18 INSPECTIONS AND INVESTIGATIONS

65.19 PENALTIES

65.20 INJUNCTIVE RELIEF

65.21 RESTORATION OF AREAS AFFECTED BY FAILURE TO COMPLY

65.22 APPEALS

65.23 SEVERABILITY

65.24 EFFECTIVE DATE

PREAMBLE

The sedimentation of streams, lakes and other waters of this State constitute a major pollution problem. Sedimentation occurs from the erosion or depositing of soil and other materials into the waters, principally from construction sites and road maintenance. The continued development of this Town will result in an intensification of pollution through sedimentation unless timely and appropriate action is taken. Control of erosion and sedimentation is deemed vital to the public interest and necessary to the public health and welfare, and expenditures of funds for erosion and sedimentation control programs shall be deemed for a public purpose. It is the purpose of this Ordinance to provide for the creation, administration, and enforcement of a program and for the adoption of minimal mandatory standards which will permit development of this Town to continue with the least detrimental effects from pollution by sedimentation.

65.01 PURPOSE. This Ordinance is adopted for the purpose of:

- (1) Regulating certain land-disturbing activity to control accelerated erosion and sedimentation in order to prevent the pollution of water and other damage to lakes, watercourses, and other public and private property by sedimentation; and
- (2) Establishing procedures through which these purposes can be fulfilled.

65.02 JURISDICTION.

This Ordinance is hereby adopted by the Town Council to apply to all areas within the corporate limits of the Town of Weddington.

The Town shall not have jurisdiction, to the exclusion of local governments, to adopt rules concerning land-disturbing activities that are:

- a. Conducted by the State.
- b. Conducted by the United States.
- c. Conducted by persons having the power of eminent domain other than a local government.
- d. Conducted by a local government.
- e. Funded in whole or in part by the State or the United States.
- f. Related to oil and gas exploration and development on the well pad site.

In addition, certain exclusions are set forth in Section 65.04.

Where a conflict exists between any limitation or requirement contained in this Ordinance and those in any other ordinance, regulation, or plan, the more restrictive limitation or requirement shall apply. Except as otherwise provided herein, this ordinance shall not repeal, abrogate, or revoke any other ordinance, regulation, or plan.

65.03 DEFINITIONS.

The words and phrases used in this Ordinance shall have the meaning assigned in this Section provided, unless the context clearly indicates otherwise. These definitions are derived from the North Carolina Sedimentation Control regulations, 15A NCAC § 4A.0105 and the Sedimentation Pollution Control Act of 1973, NCGS § 113A-52.

Accelerated Erosion – means any increase over the rate of natural erosion as a result of land disturbing activity.

Act – means the North Carolina Sedimentation Pollution Control Act of 1973 and all rules and orders adopted pursuant to it, as amended from time to time.

Adequate Erosion Control Measure, Structure, or Device – means one which controls the soil material within the land area under responsible control of the person conducting the land-disturbing activity, as such controls are specified in the Ordinance.

Affiliate – a person that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control of another person.

Being Conducted – means a land-disturbing activity has been initiated and permanent stabilization of the site has not been completed.

Borrow – means fill material which is required for on-site construction and is obtained from other locations.

Buffer Zone – means the strip of land adjacent to a lake or natural watercourse.

Completion of Construction or Development – means that no further land-disturbing activity is required on a phase of a project except that which is necessary for establishing a permanent ground cover.

Commission/NCSCC – means the North Carolina Sedimentation Control Commission.

DEQ Planning & Design Manual – means the North Carolina Department of Environmental Quality Erosion and Sediment Control Planning and Design Manual, latest edition.

Department - means the North Carolina Department of Environmental Quality.

Discharge Point – means that point at which runoff leaves a tract.

District/SWCD – means the Union Soil and Water Conservation District (also referred to as the “SWCD”) created pursuant to Chapter 139 of the North Carolina Statutes.

Energy Dissipater – means a structure or a shaped channel section with mechanical armoring placed at the outlet of pipes or conduits to receive and break down the energy from high velocity flow.

Erosion – means the wearing away of land surface by the action of wind, water, gravity, or any combination thereof.

Ground Cover – means any natural vegetative growth or other material which renders the soil surface stable against accelerated erosion.

Lake or Natural Watercourse – means any stream, river, brook, swamp, creek, run, branch, and any reservoir, lake or pond, natural or impounded, in which sediment may be moved or carried in suspension, and which could be damaged by accumulation of sediment.

Land-Disturbing Activity – means any use of the land by any person in residential, industrial, educational, institutional, or commercial development, highways and road construction and maintenance that results in a change in the natural cover or topography and that may cause or contribute to sedimentation.

Local Government – means any county, village, town, or city, or any combination of counties, villages, towns and cities, acting through a joint program with the Town pursuant to the provisions of the Act.

NCSCC – means the North Carolina Sedimentation Control Commission.

Natural Erosion – means the wearing away of the earth's surface by water, wind or other natural agents under natural environmental conditions undisturbed by man.

Parent – means an affiliate that directly or indirectly, through one or more intermediaries, controls another person.

Person – means any individual, partnership, firm, association, joint venture, public or private corporation, trust, estate, commission, board, public or private institution, utility, cooperative, interstate body, or other legal entity.

Person Conducting Land-Disturbing Activity – means any person who may be held responsible for a violation unless expressly provided otherwise by this Ordinance, the Act, or any order adopted pursuant to this Ordinance or the Act.

Person Responsible for the Violation – as used in this Ordinance and G.S. 113A-64 means:

- (1) The developer or other person who has or holds themselves out as having financial or operational control over the land-disturbing activity; and/or
- (2) The landowner or person in possession or control of the land who has directly or indirectly allowed the land-disturbing activity or has benefited from it or has failed to comply with any provision of this Ordinance, the Act, or any order adopted pursuant to this Ordinance or the Act.

Phase of Grading – means one of two types of grading, rough or fine.

Plan – means a complete Erosion and Sedimentation Control Plan, prepared in accordance with the NC Erosion and Sediment Control Planning and Design Manual, latest edition.

Sediment – means solid particulate matter, both mineral and organic, that has been or is being transported by water, air, gravity, or ice from its site of origin.

Sedimentation – means the process by which sediment resulting from accelerated erosion has been or is being transported off the site of the land-disturbing activity or into a lake or natural watercourse.

Siltation – means sediment resulting from accelerated erosion which is removable by properly designed, constructed, and maintained control measures; and which has been transported from its point of origin within the site of a land-disturbing activity; and which has been deposited in or is in suspension in water.

Storm Drainage Facilities – means the system of inlets, conduits, channels, ditches and appurtenances which serve to collect and convey storm water through and from a given drainage area.

Storm Water Runoff – means the direct runoff of water resulting from precipitation in any form.

Subsidiary – an Affiliate that is directly or indirectly, through one or more intermediaries, controlled by another person.

SWCD/ Union SWCD – means the Union Soil and Water Conservation District.

Ten-Year Storm – means the surface runoff resulting from a rainfall of an intensity expected to be equaled or exceeded, on the average, once in ten years, and of a duration which will produce the maximum peak rate of runoff, for the watershed of interest under average antecedent wetness conditions.

Town – means Town of Weddington.

Town Council – means the Town of Weddington Town Council.

Town of Weddington Erosion Control Inspector/ Erosion Control Inspector/ Inspector – includes the Town of Weddington Zoning Administrator, who is principally responsible for the administration of this Section, or his duly authorized designee. This term shall also include any persons, agents or other representatives of the town as authorized by the Zoning Administrator.

Tract – means all contiguous land and bodies of water being disturbed or to be disturbed as a unit, regardless of ownership.

Twenty-five Year Storm – means the surface runoff resulting from a rainfall of an intensity expected to be equaled or exceeded, on the average, once in 25 years, and of a duration which will produce the maximum peak rate of runoff, from the watershed of interest under average antecedent wetness conditions.

Two-Year Storm – means the surface runoff resulting from a rainfall of an intensity expected to be equaled or exceeded, on the average, once in 2 years, and of a duration which will produce the maximum peak rate of runoff, from the Watershed of interest under average antecedent wetness conditions.

Uncover(s)(ed)(ing) – means the removal of ground cover from, on, or above the soil surface.

Undertaken – means the initiating of an activity, or phase of activity, which results or will result in a change in the ground cover or topography of a tract of land.

Velocity – means the average speed of flow through the cross section of the main channel at the peak flow of the storm of interest. The cross section of the main channel shall be that area defined by the geometry of the channel plus the area of flow below the flood height defined by vertical lines at the main channel banks. Overload flows are not to be included for the purpose of computing velocity of flow.

Waste – means surplus materials resulting from on-site construction and being disposed of at locations either on or off site other than the initial source of the materials.

Watershed – means the region drained by or contributing water to a stream, lake or other body of water.

Working Days – means days exclusive of Saturday and Sunday during which weather conditions or soil conditions permit land-disturbing activity to be undertaken.

65.04 EXCLUSIONS.

This Section shall not apply to the following land-disturbing activities:

- (1) Activities including the production and relating or incidental to the production of crops, grains, fruits, vegetables, ornamental and flowering plants, dairy, livestock, poultry, and all other forms of agriculture undertaken on agricultural land for the production of plants and animals useful to man, including, but not limited to:
 - a. Forages and sod crops, grains and feed crops, tobacco, cotton, and peanuts.
 - b. Dairy animals and dairy products.
 - c. Poultry and poultry products.
 - d. Livestock, including beef cattle, llamas, sheep, swine, horses, ponies, mules, and goats.
 - e. Bees and apiary products.
 - f. Fur producing animals.
 - g. Mulch, ornamental plants, and other horticultural products. For purposes of this section, "mulch" means substances composed primarily of plant remains or mixtures of such substances.
- (2) Activities undertaken on forestland for the production and harvesting of timber and timber products and conducted in accordance with best management practices set out in Forest Practice Guidelines Related to Water Quality, as adopted by the Department. If land-disturbing activity undertaken on forestland for the production and harvesting of timber and timber products is not conducted in accordance with Forest Practice Guidelines Related to Water Quality, the provisions of this ordinance shall apply to such activity and any related land-disturbing activity on the tract.
- (3) Activities for which a permit is required under the Mining Act of 1971, Article 7 of Chapter 74 of the General Statutes.
- (4) For the duration of an emergency, activities essential to protect human life, including activities specified in an executive order issued under G.S. 166A-19.30(a)(5).
- (5) Activities undertaken to restore the wetland functions of converted wetlands to provide compensatory mitigation to offset impacts permitted under Section 404 of the Clean Water Act.
- (6) Activities undertaken pursuant to Natural Resources Conservation Service standards to restore the wetlands functions of converted wetlands as defined in Title 7 Code of Federal Regulations § 12.2

65.05 GENERAL REQUIREMENTS AND OBJECTIVES.

- (A) **Plan Approval Required.** No Person shall initiate any land-disturbing activity which disturbs one (1) acre or more of land subject to this ordinance without first having plan approval from the Erosion Control Inspector.
- (B) **Plan Approval Exceptions.** Land-disturbing activities which disturb less than one (1) acre of land are excluded from plan submittal and approval, provided that erosion control devices are installed as needed in accordance with the specifications and details found in the DEQ Planning & Design Manual. If the person performing the land-disturbing activity fails to provide and maintain proper erosion control measures, the Erosion Control Inspector may require a plan be submitted for review and approval within 30 days of notification.
- (C) **Protection of Property.** Persons conducting land-disturbing activity shall take reasonable measures to protect all public and private property from damage caused by such activity.

(D) Basic Control Objectives. A plan may be disapproved pursuant to Section 65.16 of this Ordinance if the plan fails to address the following control objectives:

- (1) Identify Critical Areas – On-site areas which are subject to severe erosion, and off-site areas which are especially vulnerable to damage from erosion and/or sedimentation, are to be identified and receive special attention.
- (2) Limit Time of Exposure – All land-disturbing activity is to be planned and conducted to limit exposure to the shortest feasible time.
- (3) Limit Exposed Areas – All land-disturbing activity is to be planned and conducted to minimize the size of the area to be exposed at any one time.
- (4) Control Surface Water – Surface water runoff originating upgrate of exposed areas should be controlled to reduce erosion and sediment loss during the period of exposure.
- (5) Control Sedimentation – All land-disturbing activity is to be planned and conducted so as to prevent off-site sedimentation damage.
- (6) Manage Storm Water Runoff – When the increase in the velocity of storm water runoff resulting from a land-disturbing activity is sufficient to cause accelerated erosion of the receiving watercourse, plans are to include measures to control the velocity to the point of discharge so as to minimize accelerated erosion of the site and increased sedimentation of the stream.

65.06 MANDATORY STANDARDS FOR LAND DISTURBING ACTIVITIES.

No land-disturbing activity subject to the control of this Ordinance shall be undertaken except in accordance with the following mandatory standards:

(A) Buffer Zone.

- (1) No land-disturbing activity during periods of construction or improvement to land shall be permitted in proximity to a lake or natural watercourse unless a buffer zone is provided along the margin of the watercourse of sufficient width to confine visible siltation within the twenty-five percent (25%) of the buffer zone nearest the land-disturbing activity.
- (2) Unless otherwise provided, the width of the buffer zone begins and is measured landward from the normal pool elevation of impounded structures (lakes) to the nearest edge of the disturbed area and/ or five feet from the edge of the top of the bank of streams or rivers to the nearest edge of the disturbed area. Natural or artificial means of confining visible siltation must be placed, constructed or installed outside the undisturbed buffer zone.
- (3) For any watercourse, where more than one stream buffer width is imposed by Town of Weddington Code of Ordinance or other local, state or federal law(s), rule(s), or regulation(s), the greater buffer width stipulated shall apply.

(B) Graded Slopes and Fills. The angle for graded slopes and fills shall be no greater than the angle which can be retained by vegetative cover or other adequate erosion control devices or structures. In any event, slopes left exposed will, within 14 calendar days of completion of any phase of grading, be planted or otherwise be provided with ground cover, devices, or structures sufficient to restrain erosion.

(C) Fill Material. Unless a permit from the Department's Division of Waste Management to operate a landfill is on file for the official site, acceptable fill material shall be free of organic or other degradable materials, masonry, concrete and brick in sizes exceeding twelve (12)

inches, and any materials which would cause the site to be regulated as a landfill by the State of North Carolina.

- (D) **Ground Cover.** Whenever more than one (1) acre of land is uncovered, the person conducting the land-disturbing activity shall install such sedimentation and erosion control devices and practices as are sufficient to retain the sediment generated by the land-disturbing activity within the boundaries of the tract during construction upon and development of said tract. Provisions for a ground cover sufficient to restrain erosion must be accomplished within 15 working days or 60 calendar days, whichever is shorter following the land-disturbing activity.
- (E) **Prior Plan Approval.** No person shall initiate any land-disturbing activity that will disturb more than one acre on a tract unless a Plan for the activity is filed with and approved by the Town of Weddington. The land-disturbing activity may be initiated and conducted in accordance with the plan once the plan has been approved. The Town shall forward to the Director of the Division of Water Resources a copy of each Plan for a land-disturbing activity that involves the utilization of ditches for the purpose of de-watering or lowering the water table of the tract.

65.07 DESIGN AND PERFORMANCE STANDARDS.

Erosion and sedimentation control measures, structures, and devices shall be so planned, designed, and constructed as to provide protection from the calculated maximum peak rate of storm water runoff from the ten-year storm. Storm water runoff rates shall be calculated using the procedures in the USDA, Natural Resources Conservation Service's "National Engineering Field Manual for Conservation Practices," or other acceptable calculation procedures.

65.08 STORMWATER OUTLET PROTECTION.

- (A) Persons shall conduct land-disturbing activity so that the post-construction velocity of the ten-year storm runoff in the receiving watercourse to the discharge point does not exceed the greater of:
 - (1) The velocity established in Table 65.08-1 of this Section; or
 - (2) The velocity of the ten-year storm runoff in the receiving watercourse prior to the land-disturbing activity.
- (B) If the conditions of Section 65.08 (A) cannot be met, then the receiving watercourse to and including the discharge point shall be designed and constructed to withstand the expected velocity anywhere the velocity exceeds the "prior to land-disturbing activity" velocity by ten percent (10%).
- (C) **Acceptable Management Measures.** Measures applied alone or in combination to satisfy the intent of this section are acceptable if there are no objectionable secondary consequences. The Town recognizes that the management of storm water runoff to minimize or control downstream channel and bank erosion is a developing technology. Innovative techniques and ideas will be considered and may be used when shown to have the potential to produce successful results. Some alternatives are to:
 - (1) Avoid increases in surface runoff volume and velocity by including measures to promote infiltration to compensate for increased runoff from areas rendered impervious.

- (2) Avoid increases in storm water runoff discharge velocities by using vegetated or roughened swales and waterways in lieu of closed drains and high velocity paved sections.
 - (3) Provide energy dissipaters at outlets of storm drainage facilities to reduce flow velocities to the point of discharge. These may range from simple rip-rapped sections to complex structures.
 - (4) Protect watercourses subject to accelerated erosion by improving cross sections and/or providing erosion-resistant lining.
- (D) **Exceptions.** This rule shall not apply where it can be demonstrated that storm water discharge velocities will not create an erosion problem in the receiving watercourse.
- (E) Maximum permissible velocity for storm water discharges shall be regulated in accordance with Table 65.08-1.

Table 65.08-1 Maximum Permissible Velocities

Material	Feet/Second	Meters/Second
Fine sand (noncolloidal)	2.5	0.8
Sandy loam (noncolloidal)	2.5	0.8
Silt loam (noncolloidal)	3.0	0.9
Ordinary firm loam	3.5	1.1
Fine gravel	5.0	1.5
Stiff clay (very colloidal)	5.0	1.5
Graded, loam to cobbles (noncolloidal)	5.0	1.5
Graded, silt to cobbles (colloidal)	5.5	1.7
Alluvial silts (noncolloidal)	3.5	1.1
Alluvial silts (colloidal)	5.0	1.5
Coarse gravel (noncolloidal)	6.0	1.8
Cobbles and shingles	5.5	1.7
Shales and hard pans	6.0	1.8

65.09 BORROW AND WASTE AREAS.

When the Person conducting the land-disturbing activity is also the person conducting the borrow or waste disposal activity, areas from which borrow is obtained and which are not regulated by the provisions of the Mining Act of 1971, and waste areas for surplus materials other than landfills regulated by the North Carolina Department of Environment and Natural Resources' Division of Solid Waste Management, shall be considered as part of the land- disturbing activity where the borrow material is being used or from which the waste material originated. When the person conducting the land-disturbing activity is not the person obtaining the borrow and/or disposing of the waste, these areas shall be considered a separate land- disturbing activity.

65.10 ACCESS AND HAUL ROADS.

Temporary access and haul roads, other than public roads, constructed or used in connection with any land-disturbing activity shall be considered a part of such activity.

65.11 OPERATIONS IN LAKES OR NATURAL WATERCOURSES.

Land-disturbing activity in connection with construction in, on, over, or under a lake or natural watercourse shall be planned and conducted in such a manner as to minimize the extent and duration of

disturbance of the stream channel. The relocation of a lake, stream or other watercourse where relocation is an essential part of the proposed activity, shall be planned and executed so as to minimize changes in the lake, stream or other watercourse flow characteristics, except when justification acceptable to the Town for significant alteration to flow characteristic is provided.

65.12 RESPONSIBILITY FOR MAINTENANCE.

During the development of a site, the person conducting the land-disturbing activity shall install and maintain all temporary and permanent erosion and sedimentation control measures as required by the approved plan or any provision of this Ordinance or the Act, or any order adopted pursuant to this Ordinance or the Act. After site development, the landowner or person in possession of the land shall install and/or maintain all necessary permanent erosion and sediment control measures, except those measures installed within a road or street right-of-way or easement accepted for maintenance by a governmental agency.

65.13 ADDITIONAL MEASURES.

Whenever the Erosion Control Inspector determines that significant sedimentation is occurring as a result of land-disturbing activity, despite application and maintenance of protective practices, the person conducting the land-disturbing activity will be required to and shall take additional protective action.

65.14 EXISTING UNCOVERED AREAS.

- (A) All uncovered areas existing on the effective date of this Ordinance which resulted from land-disturbing activity which exceed one (1) acre of land, that are subject to continued accelerated erosion and are causing off-site damage from sedimentation, shall be provided with a ground cover or other protective measures, structures, or devices sufficient to restrain accelerated erosion and control off-site sedimentation.
- (B) The Erosion Control Inspector will serve upon the landowner or other person in possession or control of that land a written notice of violation by registered or certified mail, return receipt requested, or other means reasonably calculated to give actual notice. The notice will set forth the measures needed to comply, and will state the time within which such measures must be completed. In determining the measures required and the time allowed for compliance, the Erosion Control Inspector shall take into consideration the economic feasibility, technology, and quantity of work required, and shall set reasonable and attainable time limits of compliance.
- (C) The Erosion Control Inspector reserves the right to require preparation and approval of a plan in any instance where control measures are required.

65.15 PERMITS.

- (A) No person shall undertake any land-disturbing activity subject to this Ordinance without having first obtained a Plan Certificate and Letter of Approval or ESC Installation and Maintenance Agreement Approval from the Erosion Control Inspector, except that no Plan Certificate and Letter of Approval or ESC Installation and Maintenance Agreement Approval shall be required for any Land-Disturbing Activity:
 - (1) For the purpose of fighting fires; or

- (2) For the stock piling of raw or processed sand, stone, or gravel in material processing plants and storage yards, provided that sediment control measures have been utilized to protect against off-site damage; or
 - (3) That does not disturb more than one (1) acre in surface area. In determining the area, lands under one or multiple owners being developed as a unit will be aggregated.
- (B) Although a Plan Certificate and Letter of Approval is not required for land-disturbing activity comprising less than one (1) acre for residential projects, such activity shall be subject to all other requirements of this Ordinance and any other applicable standards or ordinances adopted by the Town of Weddington.
 - (C) Submittals for erosion and sediment control plan approval and erosion control inspections shall be subject to any and all relevant fees as adopted by the Town Council and prescribed in the Town of Weddington Code of Ordinances. Fees shall accompany plan submittals, otherwise the submittal shall be determined incomplete and shall be returned to the applicant.

65.16 EROSION AND SEDIMENTATION CONTROL PLANS.

- (A) Persons conducting land-disturbing activity shall be responsible for preparing a plan for all land-disturbing activities subject to this Ordinance whenever the proposed activity is to be undertaken on a tract disturbing more than one (1) acre of land, excluding single-family residential development addressed in Section 65.05 (B).
- (B) Three complete copies of the plan shall be filed with the Town of Weddington Zoning Administrator at least 30 days prior to the commencement of the proposed activity. A fee, made payable to the Town of Weddington, shall be charged for each plan review. Such fee shall be in accordance with a fee schedule adopted by the Town of Weddington Town Council. No plan shall be considered complete unless accompanied by such fee and a performance bond in the form of a certified check, cash or irrevocable letter of credit, in an amount deemed sufficient by the Town Engineer to cover all costs of protection or other improvements required to establish protective cover on the site in conformity with this ordinance. The performance bond shall remain effective until work has been completed, inspected and approved by the Town.
- (C) The Erosion Control Inspector shall transmit a copy of the complete plan to the Union Soil and Water Conservation District (SWCD) for their review. The SWCD shall be given up to twenty (20) days to make comment on the plan. Failure of the SWCD to submit its comments to the Erosion Control Inspector within such time period shall not delay final action on the proposed plan by the Erosion Control Inspector.
- (D) The Erosion Control Inspector shall render a decision on a plan within thirty (30) days of submittal. The Erosion Control Inspector shall condition approval of a draft plan upon the applicants' compliance with local, state and federal water quality laws, regulations, ordinances and rules. Such decision shall be approval, approval with modifications, approval with performance reservations, or disapproval. Failure to approve, approve with modifications or performance reservations, or disapprove a complete plan within thirty (30) days of receipt shall be deemed approval.
- (E) Any final decision made pertaining to the proposed plan shall be filed with the Town of Weddington Zoning Administrator (or as otherwise designated by the Town) and sent to the applicant by first class mail.

- (F) Denial of a plan or a revised plan must specifically state in writing the reasons for disapproval. The Erosion Control Inspector must approve, approve with modifications, or disapprove a revised plan within fifteen (15) days of receipt, or it is deemed to be approved.
- (G) Plan approval shall expire three (3) years following the date of approval, if no land-disturbing activity has been undertaken, or if no land-disturbing activity has occurred with three (3) years. If, following commencement of a land-disturbing activity pursuant to an approved plan, the Erosion Control Inspector determines that the plan is inadequate to meet the requirements of this ordinance, the Erosion Control Inspector may require any revision of the plan that is necessary to comply with this ordinance.
- (H) Persons conducting land-disturbing activities which are addressed by Section 65.16 shall have secured a Plan Certificate and Letter of Approval (in accordance with procedures described herein) before any land-disturbing activities commence. A copy of the approved plan and the Certificate of Plan Approval shall be maintained at the job site by the persons conducting the land-disturbing activity. After approving the plan, if the Erosion Control Inspector, either upon review of such plan or on inspection of the job site, determines that a significant risk of accelerated erosion or off-site sedimentation exists, the Inspector may require that a revised plan be submitted. Pending the preparation and approval of the revised plan, work shall cease or shall continue under conditions outlined by the Erosion Control Inspector.
- (I) A plan may be disapproved unless accompanied by an authorized statement of financial responsibility and ownership. This statement shall be signed by the person financially responsible for the land-disturbing activity or their attorney-in-fact. The statement shall include the mailing and street addresses of the principal place of business of the person financially responsible and of the owner of the land or their registered agents. If the person financially responsible is not a resident of North Carolina, a North Carolina agent must be designated in the statement for the purpose of receiving notice of compliance or non-compliance with the plan, the Act, this ordinance, or rules or orders adopted or issued pursuant to this ordinance. If the applicant is not the owner of the land to be disturbed, the draft erosion and sedimentation control plan must include the owner's written consent for the applicant to submit a draft erosion and sedimentation control plan and to conduct the anticipated land disturbing activity.
- (J) The person submitting a plan to the Erosion Control Inspector is, prior to submission of the plan, solely and exclusively responsible for determining whether the proposed land-disturbing activities require any form of state or federal environmental certification or documentation. Any plan submitted for a land-disturbing activity for which an environmental document is required by the North Carolina Environmental Policy Act (G.S. 113A-1, et seq.) shall be deemed incomplete until a complete environmental document is available for Town review. The Erosion Control Inspector, upon discovery that an environmental certification or documentation is required but was not obtained, shall promptly notify the person submitting the plan that the thirty (30) day time limit for review of the plan pursuant to Section 65.16 (D) of this Ordinance shall not begin until a complete environmental document or certificate is available for review by the Erosion Control Inspector. However, no term or condition in the Ordinance shall be interpreted to place the burden for determining the necessity for an environmental certificate or documentation upon the Erosion Control Inspector, and the person submitting the plan, as well as any other persons specified by law, rule or regulation, shall remain solely and exclusively responsible for such determination.

- (K) The plan required by this section shall contain architectural and engineering drawings, maps, assumptions, calculations, and narrative statements as needed to adequately describe the proposed development of the tract and the measures planned to comply with the requirements of this Ordinance. Any erosion and sediment control measures and/or devices must be drawn to scale and contour when deemed applicable by the Erosion Control Inspector. Plan content may vary to meet the needs of specific site requirements. Detailed guidelines for plan preparation shall be found in the DEQ Erosion Control and Sedimentation Planning and Design Manual. The Erosion Control Inspector shall automatically disapprove a plan if it is determined that implementation of the plan would result in a violation of rules adopted by the Environmental Management Commission to protect riparian buffers along surface waters.
- (L) A plan may be disapproved upon a finding that an applicant, or a parent, subsidiary, or other affiliate of the applicant:
- (1) Is conducting or has conducted land-disturbing activity without an approved plan or has received notice of violation of a plan previously approved by the NCSCC or the Town pursuant to the Act and has not complied with the notice within the time specified in the notice.
 - (2) Has failed to pay a civil penalty assessed pursuant to the Act or a local ordinance adopted pursuant to the Act by the time the payment is due.
 - (3) Has been convicted of a misdemeanor pursuant to G.S. 113A-64(b) or any criminal provision of a local ordinance adopted pursuant to the Act; or
 - (4) Has failed to substantially comply with applicable local, State or Federal laws, regulations, rules or ordinances adopted pursuant to the Act. For purposes of this subsection 65.16 (L), an applicant's record may be considered for only the two (2) years prior to the application date.
- (M) Applications for amendment of a plan in written and/or graphic form may be made at any time under the same format as the original application. Until such time as said amendment is approved by Erosion Control Inspector, land-disturbing activity shall not proceed except in accordance with the plan as originally approved.
- (N) Any person engaged in land-disturbing activity who fails to file a plan in accordance with this Ordinance, or who conducts a land-disturbing activity except in accordance with provisions of an approved plan shall be deemed in violation of this Ordinance.

65.17 TRANSFER OF PLANS.

- (A) The Town of Weddington may transfer a plan if all of the following conditions are met:
- (1) The successor-owner of the property submits to the local government a written request for the transfer of the plan and an authorized statement of financial responsibility and ownership, the successor-owner holds title to the property on which the permitted activity is occurring or will occur, the successor-owner is the sole claimant of the right to engage in the permitted activity, and there is no substantial change in the permitted activity.
 - (2) In addition to (1) above, the plan holder must also be one of the following:
 - a. A natural person who is deceased.
 - b. A partnership, Limited Liability Corporation, corporation, or any other business association that has been dissolved.

- c. A person who has been lawfully and finally divested of title to the property on which the permitted activity is occurring or will occur.
 - d. A person who has sold the property on which the permitted activity is occurring or will occur.
- (B) The plan holder shall comply with all terms and conditions of the plan until such time as the plan is transferred.
- (C) The successor-owner shall comply with all terms and conditions of the plan once the plan has been transferred.
- (D) Notwithstanding changes to law made after the original issuance of the plan, the local government may not impose new or different terms and conditions in the plan without the prior express consent of the successor-owner. Nothing in this subsection shall prevent the local government from requiring a revised plan pursuant to Section 65.16(G).
- (E) Denials of transfer requests may be appealed pursuant to Section 65.22(A)

65.18 INSPECTIONS AND INVESTIGATIONS.

- (A) The Erosion Control Inspector will periodically inspect land-disturbing activities to ensure compliance with the Act, this ordinance, or rules or orders adopted or issued pursuant to this ordinance, and to determine whether the measures required in the plan are effective in controlling erosion and sediment resulting from land-disturbing activity. Notice of the right to inspect shall be included in the certificate of approval of each plan. The landowner, the financially responsible party, or the landowner's or the financially responsible party's agent shall perform an inspection of the area covered by the plan after each phase of the plan has been completed and after establishment of temporary ground cover in accordance with 65.06 (C). The person who performs the inspection shall maintain and make available a record of the deviation from the approved erosion control plan, identify any measures that may be required to correct the deviation, and document the completion of those measures. The record shall be maintained until permanent ground cover has been established as required by the approved erosion and sedimentation control plan.
- (B) No person shall willfully resist, delay, or obstruct the Erosion Control Inspector, while inspecting or attempting to inspect a land-disturbing activity under this section.
- (C) If it is determined that a person engaged in the land-disturbing activity has failed to comply with the Act, this Ordinance, or rules, or orders adopted or issued pursuant to this Ordinance, or has failed to comply with an approved plan, a notice of violation shall be served upon that person. The notice shall be served by registered or certified mail or by any means authorized under GS 1A-1, Rule 4. The Notice of Violation shall specify a date by which, or a cure period within which, the person must comply with this Ordinance, and inform the person of the actions that need to be taken to comply with this Ordinance. The Notice shall set forth the measures necessary to achieve compliance with the plan, specify a reasonable time period within which such measures shall be completed, and warn that failure to correct the violation within the time period stated is subject to a civil penalty and other enforcement actions. However, no time period for compliance need be given for failure to submit a plan for approval, for obstructing, hampering or interfering with an authorized representative while in the process of carrying out his official duties, or for the penalty that may be assessed pursuant to this Ordinance for the day the violation is assessed by

the Erosion Control Inspector. Any person who fails to comply within the time specified in the Notice is subject to additional civil and criminal penalties for a continuing violation as provided in this Ordinance.

If the person engaged in the land-disturbing activity has not received a previous notice of violation under this section, the Erosion Control Inspector shall deliver the notice of violation in person. If the Erosion Control Inspector is unable to deliver the notice of violation in person within 15 days following discovery of the violation, the notice of violation may be served in the manner prescribed for service of process by G.S. 1A-1, Rule 4. The notice shall include information on how to obtain assistance in developing corrective measures. Assistance may be provided by referral to a technical assistance program in the Department (DEQ), referral to a cooperative extension program, or by the provision of written materials such as Department (DEQ) guidance documents.

- (D) The Erosion Control Inspector shall have the power to conduct such investigation as may be reasonably deemed necessary to carry out duties as prescribed in this ordinance, and for this purpose to enter at reasonable times upon any property, public or private, for the purpose of investigating and inspecting the sites of any land-disturbing activity. No person shall refuse entry or access to the Erosion Control Inspector who requests entry for purposes of inspection, and who presents appropriate credentials, nor shall any person obstruct, hamper, or interfere with any such representative while in the process of carrying out their official duties as provided in this Ordinance.
- (E) The Erosion Control Inspector shall also have the power to require written statements, or the filing of reports under oath, with respect to pertinent questions relating to land-disturbing activity.
- (F) On any tract on which five (5) or more acres are disturbed, the person conducting land-disturbing activity will be responsible for self-inspection of erosion and sedimentation control facilities at least once every seven (7) days or within 24 hours of a storm event of greater than 0.5 inches of rain per 24-hour period.

65.19 PENALTIES; STOP WORK ORDERS.

(A) Civil Penalties.

- (1) Any person who violates any of the provisions of the applicable State, Federal or local laws, rules, regulations or ordinances, including this Ordinance, or rules or orders adopted or issued pursuant to applicable State, Federal or local laws, rules, regulations or ordinances, including this Ordinance, or who initiates or continues a land-disturbing activity for which an erosion and sedimentation control plan is required except in accordance with the terms, conditions, and provisions of an approved plan, is subject to a civil penalty. The maximum civil penalty for a violation is five thousand dollars (\$5,000). A civil penalty may be assessed from the date of the violation. Each day of a continuing violation shall constitute a separate violation. When the person has not been assessed any civil penalty under this subsection for any previous violation and that person abated continuing environmental damage resulting from the violation within 180 days from the date of the notice of violation, the maximum cumulative total civil penalty assessed under this subsection for all violations associated with the land-disturbing activity for which the erosion and sedimentation control plan is required is twenty-five thousand dollars (\$25,000).

- (2) The Erosion Control Inspector shall determine the amount of the civil penalty and shall notify the person who is assessed the civil penalty of the amount of the penalty, the reason for assessing the penalty, the option available to that person to request a remission of the civil penalty under G.S. 113A-64.2, the date of the deadline for that person to make the remission request regarding this particular penalty, and, when that person has not been assessed any civil penalty under this section for any previous violation, the date of the deadline for that person to abate continuing environmental damage resulting from the violation in order to be subject to the maximum cumulative total civil penalty under subdivision (1) of this subsection. The notice of assessment shall be served by any means authorized under G.S. 1A-1, Rule 4, and shall direct the violator to either pay the assessment or contest the assessment within 30 days by filing a petition for a contested case under Article 3 of Chapter 150B of the General Statutes. If a violator does not pay a civil penalty assessed by the Town of Weddington within 30 days after it is due, the Erosion Control Inspector may institute a civil action to recover the amount of the assessment. The civil action may be brought in the superior court of any county where the violation occurred or the violator's residence or principal place of business is located. A civil action must be filed within three years of the date the assessment was due. An assessment that is not contested is due when the violator is served with a notice of assessment. An assessment that is contested is due at the conclusion of the administrative and judicial review of the assessment.
- (3) In determining the amount of the penalty, items which may be considered are the degree and extent of harm caused by the violation, the cost of rectifying the damage, the amount of money the violator saved by non-compliance, whether the violation was committed willfully and the prior record of the violator in complying with or failing to comply with this Ordinance.
- (4) The clear proceeds of civil penalties collected by the Town must be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2.

(B) Criminal Penalties. Any Person who knowingly or willfully violates any provision of this Ordinance, or rule, regulation or order adopted or issued pursuant to this Ordinance, or who knowingly or willfully initiates or continues a land-disturbing activity for which a plan is required, except in accordance with the terms, conditions, and provisions of an approved plan, shall be guilty of a Class 2 misdemeanor which may include a fine not to exceed \$5,000.00.

(C) Stop Work Orders.

- (1) The Erosion Control Inspector may issue a stop-work order if he finds that a land-disturbing activity is being conducted in violation of this Section or of any rule adopted or order issued pursuant to this Section, that the violation is knowing and willful, and that either:
 - (a) Off-site sedimentation has eliminated or severely degraded a use in a lake or natural watercourse or that such degradation is imminent.
 - (b) Off-site sedimentation has caused severe damage to adjacent land or that such damage is imminent.
 - (c) The land-disturbing activity is being conducted without an approved plan.
- (2) The stop-work order shall be in writing and shall state what work is to be stopped and what measures are required to abate the violation. The order shall include a statement of the findings made by the Town of Weddington pursuant to subsection (a) of this section, and shall list the conditions under which work that has been stopped by the order may be resumed. The delivery of equipment and materials which does not

contribute to the violation may continue while the stop-work order is in effect. A copy of this section shall be attached to the order.

- (3) The stop-work order shall be served by the sheriff of Union County or by some other person duly authorized by law to serve process as provided by G.S. 1A-1, Rule 4, and shall be served on the person at the site of the land-disturbing activity who is in operational control of the land-disturbing activity. The sheriff or other person duly authorized by law to serve process shall post a copy of the stop-work order in a conspicuous place at the site of the land-disturbing activity. The Town of Weddington shall also deliver a copy of the stop-work order to any person that the Town of Weddington has reason to believe may be responsible for the violation.
- (4) The directives of a stop-work order become effective upon service of the order. Thereafter, any person notified of the stop-work order who violates any of the directives set out in the order may be assessed a civil penalty as provided in Section 65.18(A). A stop-work order issued pursuant to this section may be issued for a period not to exceed five days.
- (5) The Erosion Control Inspector shall designate an employee (which may be the Erosion Control Inspector) to monitor compliance with the stop-work order. The name of the employee so designated shall be included in the stop-work order. The employee so designated, or the Erosion Control Inspector, shall rescind the stop-work order if all the violations for which the stop-work order are issued are corrected, no other violations have occurred, and all measures necessary to abate the violations have been taken. The Erosion Control Inspector shall rescind a stop-work order that is issued in error.
- (6) The issuance of a stop-work order shall be a final agency decision subject to judicial review in the same manner as an order in a contested case pursuant to Article 4 of Chapter 150B of the General Statutes. The petition for judicial review shall be filed in the superior court of the county in which the land-disturbing activity is being conducted.
- (7) As used in this section, days are computed as provided in G.S. 1A-1, Rule 6.
- (8) The Attorney for the Town of Weddington shall file a cause of action to abate the violations which resulted in the issuance of a stop-work order within two business days of the service of the stop-work order. The cause of action shall include a motion for an ex parte temporary restraining order to abate the violation and to effect necessary remedial measures. The resident superior court judge or any judge assigned to hear the motion for the temporary restraining order shall hear and determine the motion within two days of the filing of the complaint. The clerk of superior court shall accept complaints filed pursuant to this section without the payment of filing fees. Filing fees shall be paid to the clerk of superior court within 30 days of the filing of the complaint.

65.20 INJUNCTIVE RELIEF.

- (A) Whenever the Erosion Control Inspector has reasonable cause to believe that any person is violating or threatening to violate this Ordinance or any term, condition, or provision of an approved plan, he/ she may, either before or after the institution of any other action or proceeding authorized by this Ordinance, institute a civil action for injunctive relief to restrain the violation or threatened violation. The action shall be brought in the superior court in Union County.
- (B) Upon determination by a court that an alleged violation is occurring or is threatened, the court shall enter any order of judgment that is necessary to abate the violation, to ensure that restoration is performed, or to prevent the threatened violation. The institution of an action for injunctive relief under this section shall not relieve any party to the proceedings from any civil or criminal penalty prescribed for violations of this Ordinance.

65.21 RESTORATION OF AREAS AFFECTED BY FAILURE TO COMPLY.

The Erosion Control Inspector may require a person who engaged in a land- disturbing activity and failed to retain sediment generated by the activity as required by subsection 65.06 (C) to restore the waters and land affected by the failure so as to minimize the detrimental effects of the resulting pollution by sedimentation. This authority is in addition to any other civil or criminal penalty or injunctive relief authorized under this Ordinance.

65.22 APPEALS.

Procedures which constitute the appeals process, related to the following actions:

- (A) Plan Approval with Modifications or Plan Disapproval.** The appeal of an approval, approval with modifications or disapproval of a plan made by the Erosion Control Inspector with regard to this Ordinance shall be governed by the following provisions:
- (1) The order of approval, disapproval, or modification of any proposed Plan made by the Erosion Control Inspector shall entitle the Person challenging such decision to a public hearing before the Town of Weddington Board of Adjustment if such Person submits written demand for a hearing and completes the necessary forms and pays the required appeals fee within fifteen (15) days following the date the decision was filed in The Town's Zoning Administrator office or mailed to the applicant, whichever date is later. Such written request and completed forms shall be submitted to the Clerk of the Board of Adjustment or his designee. Forms shall be available at the Town of Weddington Town Hall, or as directed by the Erosion Control Inspector. A fee for such public hearing shall be in accordance with a fee schedule adopted by the Town of Weddington Town Council. No request shall be considered complete unless accompanied by such fee.
 - (2) Notice of the Board of Adjustment public hearing shall be sent by first class mail to the applicant at least ten (10) days prior to the public hearing and to any person who has submitted written request to receive such notice at least ten (10) days prior to the date of the public hearing. The hearing shall be held no later than thirty (30) days after the date of receipt of said written request.
 - (3) A hearing shall be conducted by the Board of Adjustment. A concurring vote per the Board of Adjustment's officially adopted by-laws will be necessary to reverse any order, requirement, decision, or determination of any official charged with the enforcement of this Ordinance, or to decide in favor of an appellant any matter upon which is required to pass or to grant variance from the provisions of this Ordinance. The Town shall keep minutes of the proceedings, showing the votes of each member upon each question and the attendance of each member at such hearings. The final disposition of the Town shall be based on findings of fact.
 - (4) A party dissatisfied with the decision of the Board of Adjustment following the public hearing shall appeal such decision to the NCSCC pursuant to Title 15, Chapter 4B, Section .0018(d) of the North Carolina Administrative Code and as provided by NC GS 113A-61(c).
- (B) Plan Disapproval Due To Prior Violation, Unpaid Penalties, or Non-compliance.** In the event that a plan is disapproved pursuant to Subsection 65.16 (L) of this Ordinance, the Town of Weddington Inspector shall notify the Director of the Division of Land Resources of such disapproval, along with the reasons therefore, within ten (10) days after the date of the decision. The Erosion Control Inspector shall advise the applicant and the

Director of the Division of Land Resources in writing as to the specific reasons that the plan was disapproved. The applicant may appeal the Erosion Control Inspector's disapproval of the plan pursuant to Subsection 65.16 (L) of this Ordinance directly to the NCSCC.

(C) Issuance of Notice of Violation, Penalties, or Order of Restoration. The appeal of Issuance of Notice of Violation, Assessment of Civil Penalty, or Order of Restoration made by the Town of Weddington with regard to this Ordinance shall be governed by the following provisions:

- (1) The issuance of a notice of violation, assessment of a civil penalty, or an order of restoration by the Erosion Control Inspector shall entitle the person alleged to be in violation of the Ordinance (petitioner) to appeal within thirty days by filing a petition for a contested case with the State Office of Administrative Hearings under Article 3 of Chapter 150B.

65.23 SEVERABILITY. If any section or specific provision or standard of this ordinance is found by a court to be unconstitutional or invalid for any reason, the decision of the court shall not affect the validity of any other section, provision, or standard of these regulations, except the provision in question. The other portions of these regulations not affected by the decision of the court shall remain in full force and effect.

65.24 EFFECTIVE DATE. This ordinance shall become effective upon approval of the North Carolina Sedimentation Control Commission.

Adopted the ____ day of _____, 201__

Attest:

Elizabeth Callis, Mayor

Karen Dewey, Town Clerk

TOWN OF WEDDINGTON

MEMORANDUM

TO: Mayor and Town Council

FROM: Lisa Thompson, Town Administrator/Planner

DATE: February 11, 2019

SUBJECT: Text amendment for community recreation center

The Town Council is requested to consider a text amendment to Section 58-4 Definitions; 58-52 (2)(c.); 58-53 (2)(c.); 58-54 (2)(c.); and 58-58 (2)(c.) within the Weddington Zoning Ordinance regarding community recreational centers.

Every zoning district has a list of permitted and conditional uses. If it is a permitted use, the applicant submits a zoning permit and town staff reviews setbacks and use; and upon determining that it meets code, proceeds to approve the permit.

If it's a conditional use, it must go through the conditional rezoning process where the town has control to set reasonable conditions for that specific use on a specific site.

After reviewing a recent rezoning project, Planning Board and Staff suggested correcting the conflict between the listed use and the definition. For example, the definition section defines a 'community center' versus the listed use is 'community recreational center'. Also, the definition says typically non-profit, while the use is listed as both public and private.

The term community center is not used in the ordinance; therefore, Staff suggests changing the definition to read community recreational center. Also, recreation centers are typically government run or as the definition says usually owned/operated by a non-profit or public group. Staff recommends removing the word usually. Last of all, since HOA community centers are private, Staff suggests exempting them within the definition. The new definition is below (additions are in **bold** and corrections are ~~struck~~).

58-4 Definitions.

*Community **recreational** center* means a building used for recreational, social, educational and cultural activities, ~~usually~~ owned and operated by a public or nonprofit group or agency, **except for this use when operated by homeowners' associations within subdivisions.**

Next staff suggests striking ‘both public and private’ from the conditional use list within the R-80, R-60, R-40 and RCD zoning districts. The term needs to match the definition.

Sec. 58-52. – R-80; Sec. 58-53 - R-60, Sec. 58-54 - R40 and Sec. 58-58 – RCD shall read as follows:

(2) *Conditional uses.*

- c. Golf courses, parks, playgrounds and community recreational centers.
~~(both public and private).~~

The Planning Board reviewed the text amendment on December 17, 2018. They questioned if the Town could require a non-profit be a 501(c)3. They recommended approval and recommended requiring the non-profit be a 501(c)3 after review by the town attorney.

If the town would like to add the nonprofit requirement the town attorney suggests the following should be added to the definitions. Nonprofit means that the community recreation center is owned and operated by an organization organized and operated exclusively for exempt purposes set forth in 26 USC 501(c)3.

Land Use Plan Consistency Statement

The amendment is consistent with the Land Use Plan because it better defines an existing term that fits with the town’s strong residential character. The amendment is reasonable and in the public interest because the change allows for uniformity between the listed use and definition.

Staff recommends approval of the text to Section 58-4 Definitions; 58-52 (2)(c.); 58-53 (2)(c.) ; 58-54 (2)(c.); and 58-58 (2)(c.) regarding community recreational centers and the land use plan consistency statement provided by staff.

ARTICLE IV. - LIGHTING

Sec. 14-81. - Purpose.

The purpose of this article is to improve nighttime public safety, utility, and security by restricting the nighttime emission of light rays. New lighting technologies have produced lights that are extremely powerful, and these lights may be improperly installed so that they create problems of excessive glare, light trespass, and higher energy use. Excessive glare can be annoying and may cause safety problems. Light trespass reduces everyone's privacy, may be detrimental to the aesthetic values of the town, and can restrict persons from the peaceful enjoyment of their property. Higher energy use results in increased costs for everyone. This article is intended to reduce the problems caused by excessive lighting, or by improperly designed and installed outdoor lighting.

(Ord. No. O-2000-01, 8-14-2000)

Sec. 14-82. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Average to minimum means the ratio of average footcandles to the minimum footcandle point calculation or reading for a given area. This ratio is generally maintained footcandles but could be initial. This ratio is an indicator of lighting uniformity. The lower the ratio, the better the uniformity.

Backlight, uplight, and glare (BUG) rating. A luminaire classification system that classifies backlight (B), uplight (U), and glare (G) ratings to evaluate luminaire optical performance related to light trespass, sky glow, and high angle brightness control.

Candlepower means luminous intensity. The term "candlepower" is normally associated with a directional type fixture such as a floodlight.

Direct light means light emitted directly from the lamp, off of the reflector or reflector diffuser, or through the refractor or diffuser lens, of a luminaire.

Fixture means the assembly that houses the lamp or lamps and can include all or some of the following parts: a housing, a mounting bracket or pole socket, a lamp holder, a ballast, a reflector or mirror, and/or a refractor or lens.

Floodlight or spotlight means any light fixture or lamp that incorporates a reflector or a refractor to concentrate the light output into a directed beam in a particular direction with a wide or narrow beam.

Footcandle means the amount of light falling on a surface, measured or calculated. It can be quantified as one lumen per square foot.

Footcandles, average, means the average of a number of points of footcandle calculations or footcandle readings in a given area. They could be initial or maintained.

Footcandles, average maintained, means the average of a number of points of footcandle calculations or footcandle readings in a given area which have been adjusted to account for maintenance factor, which includes luminaire dirt depreciation (LDD) and lamp lumen depreciation (LLD).

Footcandles, initial, means footcandles that are calculated with no adjustment for dirt build-up in the fixture or lamp lumen depreciation. Initial footcandles should be measured when a lighting system is new and after 100 hours of lamp burn-in time. Car dealerships are often designed using initial footcandles.

Footcandles, maintained, means footcandles that are calculated with an adjustment for a maintenance factor to include dirt buildup in the luminaire (fixture) and lamp lumen depreciation. The system is, in effect, overdesigned initially and then, over time, allowed to reach a maintained footcandle level.

Full cutoff (fully shielded lights) means outdoor light fixtures shielded or constructed so that no light rays are emitted by the installed fixture at angles above the 90-degree horizontal plane, as certified by a photometric test report.

Glare means light emitting from a luminaire with an intensity great enough to reduce a viewer's ability to see or, in extreme cases, causing momentary blindness.

Indirect light means direct light that has been reflected or that has scattered off of other surfaces.

Lamp means the component of a luminaire that produces the actual light.

Light trespass means the shining of light produced by a luminaire beyond the boundaries of the property on which it is located.

Lumen output, initial, means ratings of a lamp as listed in a lamp catalog.

Lumens means the total quantity of light emitted from a light source, or a unit of luminous flux. One footcandle is one lumen per square foot. For the purpose of this article, the lumen output values shall be the initial lumen output ratings of a lamp.

Luminaire means a complete lighting system and includes a lamp or lamps and a fixture, housing, reflector, refractor, etc.

Maximum to minimum means the ratio of the maximum footcandle point calculation or reading to the minimum footcandle point calculation or reading for a given area. This ratio is generally maintained footcandles but could be initial. This ratio is an indicator of lighting uniformity. The lower the ratio, the better the uniformity.

Maximum means the maximum footcandle point calculation or reading in a given area. The maximum is generally maintained footcandles but could be initial.

Minimum means the minimum footcandle point calculation or reading in a given area. The minimum is generally maintained footcandles but could be initial.

Mounting height of luminaire means the vertical distance from the ground directly below the centerline of the luminaire to the center of the light source (lamp) in the luminaire.

Outdoor lighting means the nighttime illumination of an outside area or object by any manmade device located outdoors that produces light by any means.

Preexisting luminaires means luminaires not conforming to this article that were in place at the time the ordinance from which this article is derived was adopted.

Temporary outdoor lighting means the nighttime illumination of an outside area or object by any manmade device located outdoors that produces light by any means for a period of less than seven days, with at least 180 days passing before being used again.

(Ord. No. O-2000-01, art. 1, 8-14-2000)

Sec. 14-83. - Regulations.

All public and private outdoor lighting installed in the town shall be in conformance with the requirements established by this article. The provisions of this article are intended to supplement other applicable codes and requirements. Compliance with all applicable provisions of building, electrical and other codes must be observed. In the event of a conflict between the requirements of this article and other requirements, the more stringent requirement shall apply.

(Ord. No. O-2000-01, § 2-1, 8-14-2000)

Sec. 14-84. - Control of glare, light trespass and light levels.

- (a) *Glare control.* All fixtures other than floods shall be fully shielded and shall be classified as full cutoff, as classified by the IESNA. This shall mean that no light is to be emitted out of the fixture above the 90 degree-horizontal plane. Floodlights are to be equipped with shields and aimed so as to direct the light onto the area to be lighted.
- (b) *Light trespass.* The horizontal illuminance on the ground shall not exceed 0.4–5 maintained footcandles ~~five feet beyond any adjacent~~ at the property line.
- (c) *Light levels.* The following table summarizes the recommended light levels for general parking and pedestrian areas.

LIGHT LEVELS FOR GENERAL OUTDOOR

	Use/Task	Maximum Maintained Footcandles	Uniformity Average/ Minimum
(a)	Streets, local residential	0.4 avg.	6:1
(b)	Streets, local commercial	0.9 avg.	6:1
(c)	Parking, residential, multifamily		
	• Low vehicular/pedestrian activity	0.2 min.	4:1
	• Medium vehicular/pedestrian activity	0.6 min.	4:1
(d)	Parking, industrial/commercial/institutional/municipal		
	• High activity, i.e., regional shopping centers/fast-food facilities, major athletic/civic cultural events	0.9 min.	4:1
	• Medium activity, i.e., community shopping, office parks, hospitals, commuter lots, cultural/civic/recreational events	0.6 min.	4:1
	• Low activity, i.e., neighborhood shopping, industrial employee parking, schools, church parking	0.2 min.	4:1
(e)	Walkways and bikeways	0.5 avg.	5:1
(f)	Building entrances	5.0 avg.	

Notes:

1. Illumination levels are horizontal on the task, e.g. pavement or area surface.
2. Uniformity ratios dictate that average illuminance values shall not exceed minimum values by more than the product of the minimum value and the specified ratio. For example, for commercial parking high activity, the average footcandles shall not be in excess of 3.6 (0.9×4).
3. Any low or medium activity can be reclassified upward when appropriate with town approval.
4. Source: IESNA Lighting Handbook 8th edition.
5. Lighting levels may be less than the maximum maintained footcandles.

~~(d) Sales/display areas. In some instances, higher values are required for retail sales/display areas such as car lots. Such values are given in the following table:~~

~~LIGHT LEVELS FOR SALES/DISPLAY~~

	Use/Task	Maximum Footcandles	Uniformity Ratio Max./Min.
(a)	Main Business District (highly competitive):		
	• Adjacent to roadway	10—20	5:1
	• Other rows	5—10	10:1
	• Entrances	5—10	10:1
	• Driveways	2—3	5:1
(b)	Secondary Business Districts (or small towns):		
	• Adjacent to roadway	5—10	5:1
	• Other rows	2.5—5	10:1
	• Entrances	2.5—5	5:1
	• Driveways	1—2	10:1

Source: IESNA RP-33-99

- (e) *Gas station/convenience store lighting.* Lighting levels for convenience stores, gas station and other similar locations shall be adequate to facilitate the activities taking place in such locations. Lighting of such areas shall not be used to attract attention to such businesses. Signs allowed under article V of chapter 58 shall be used for that purpose. Facilities having canopies shall be restricted to no more than 320 watt recessed fixtures, including lenses, mounted flush with the bottom of the canopy. The light level shall not exceed 20 footcandles average maintained, measured at ground level at the gas

pump island area. Lights shall not be mounted on the top or sides (fascias) of the canopy, and the sides (fascias) of the canopy shall not be illuminated.

- (f) *Sportsfield lighting.* Lighting for sportsfields is generally in excess of general outdoor lighting levels. Recreation lighting levels established by the IESNA are to be used as the standard. Higher lighting levels for tournament or high league play are sometimes required and must be approved by the town prior to construction. All sportsfields must meet the following minimum standards:

- (1) Fixtures must not exceed 80 feet in mounting height, including bases and/or other mounting structures.
- (2) Fixtures must be fitted with the manufacturer's glare control package. If the manufacturer does not have a glare control package, the fixture specification must be changed to a manufacturer that offers a glare control package.
- (3) Fixtures must be designed with a sharp cutoff and aimed so that their light beams fall within the primary playing area and the immediate surroundings, so that off-site direct illumination is significantly restricted.
- (4) Lighting shall be extinguished no later than one hour after the event ends.

- (g) *Signs.*

- (1) Lighting fixtures illuminating signs shall be carefully located, aimed and shielded so that light is directed only onto the sign facade and glare is significantly reduced. Lighting fixtures shall not be aimed toward adjacent streets, roads or properties.
- (2) Lighting fixtures illuminating signs shall be of a type such that the light source (bulb) is not directly visible from adjacent streets, roads or properties.
- (3) Internally illuminated signs are prohibited.
- (4) To the extent practicable, lighting fixtures shall be directed downward rather than upward.
- (5) This article does not regulate outdoor signs. Such regulations have been adopted and can be found in article V of chapter 58.

- (h) *Building facades.*

~~(1) Minimum illumination on any vertical surface or angular roof shall not exceed 5.0 footcandles average maintained.~~

~~(2) Lighting fixtures shall be carefully located, aimed and shielded so that light is directed only onto the building facade. Lighting fixtures shall not be directed toward adjacent streets or roads.~~

~~(3) To the extent practicable, lighting fixtures shall be directed downward rather than upward.~~ (4) Ornamental and general use lighting. All ornamental and general use fixtures attached to buildings or structures shall be located, aimed, and shielded so that direct illumination is focused exclusively on the building facade or the ground immediately below the fixture. Additionally, these fixtures shall also meet the following standards:

(1) All wall-mounted fixtures, wall packs, porch lights, ceiling mounted and pendant style fixtures shall be full cutoff fixtures.

Exception: The fixture delivers a maximum of 1,000 lumens output (equivalent to a 60 watt incandescent bulb) and utilizes a translucent lens covering the light source.

(2) All recessed ceiling fixtures incorporating a lens cover shall be restricted to lenses that are either recessed or flush with the ceiling.

(3) Lamps providing minimum exit discharge lighting as required by the NC Building Codes shall be shielded unless otherwise exempt.

(4) Dual purpose fixtures (general use and exit discharge) fitted with battery back-up for emergency use shall be full cut-off. Those fixtures that come on only during an emergency or power outage are exempt.

(5) All LED lighting attached to buildings or structures shall comply with the standards in subsection (g)(8) and shall have a maximum BUG rating of B2, U0, G2, unless otherwise exempted or excepted.

(i) *Softscape/holiday/festive lighting* . All softscape (landscape) lighting shall be aimed and shielded, if necessary, so as not to cause a hazard to a motorist or pedestrian. All fixtures shall be less than 50 watts. All holiday lighting shall be temporary in nature and shall be used only during the holiday or festive celebration period.

(j) All dusk-to-dawn security lights shall be full cutoff fixtures with a maximum rating of not to exceed 9,500 fixture lumens (6,000 fixture lumens in residential zoning districts) or comply with subsection (n) (Non-conformities) with a mounting height not to exceed 25 feet.

a. All new dusk-to-dawn utility type fixtures must be equipped with a reflector shield that provides a full cutoff light distribution as defined in subsection (b) of this article. An approved alternative is to install a different type of fixture that has a full cutoff light distribution with a maximum rating of not to exceed 9,500 lumens.

b. All new LED dusk-to-dawn utility type fixtures shall comply with the LED standards listed in subsection (8) below.

(k) All LED lighting shall meet the B-U-G ratings noted in the applicable subsections and comply with all other applicable requirements, and shall also meet the following standards:

a. The LED correlated color temperature (CCT) shall not be higher than 4,300 K (Kelvin degrees).

b. The maximum number of fixture lumens shall not exceed 6,500 in residential districts and no more than 20,000 lumens in non-residential districts or for legal non-residential uses in residential districts, unless otherwise allowed or exempted.

(l) *Street lighting*.

(1) The administrator or his designee shall evaluate requests for additions, removals or other changes to street lighting and respond to the requestor within 30 days.

(2) These standards shall not apply to residential subdivisions lawfully established prior to the effective date of this ordinance

(3) Existing non-LED street lights may be replaced with similar non-LED fixtures where warranted by NCDOT and approved by the administrator.

(4) General design standards.

a. *Spacing*. In areas where post-mounted fixtures (18-foot mounting height or less) are installed, the spacing of posts should be adjusted to the particular fixtures used and as approved by the director of public works or his/her designee. IESNA Recommended Practice 8 (Roadway Lighting) should be used as a guide for street lighting design.

b. *Alignment*. Street lighting on newly constructed streets shall be alternately staggered on each side of the street wherever possible.

c. *Luminance*. street lighting fixtures shall meet the following lumen ratings:

i. In residential districts — no greater than 6,500 fixture lumens, with exceptions noted in subsection (5) below.

ii. In non-residential districts — no greater than 20,000 fixture lumens, with exceptions noted in subsection (5) below.

d. *Mounting support.* It is preferred that existing poles and associated mounting hardware be used to mount street lights. However, decorative poles and associated mounting hardware may be used upon agreement between the requestor and the town.

e. *Variations in land elevations.* Where land elevations vary and cause the street lighting poles to be installed higher or lower than adjacent roads or property, thus causing offensive light trespass and/or glare, the standards set forth in subsection (g)(7) may also be applied to street lighting.

(5) All LED street lighting shall comply with the standards in subsection (g)(8) and shall have a maximum BUG rating of B3, U3, G3 on non-residential streets, and a maximum of B2, U1, G2 on residential streets.

Exceptions:

a. Use of LED street lights in residential areas over 6,500 and up to 8,200 fixture lumens are allowed at intersections and safety sensitive locations, as deemed necessary by the administrator.

(Ord. No. O-2000-01, § 2-2, 8-14-2000; Ord. No. O-2003-11, § 1, 5-12-2003; O-2009-09, 7-13-2009)

Sec. 14-85. - Exceptions and exemptions to general design standards.

- (a) The design for an area may suggest the use of parking lot lighting, area lighting and roadway fixtures of a particular period or upscale architectural style such as the nostalgic lantern as either alternatives or supplements to the lighting described above. These decorative post-mounted fixtures are generally classified as noncutoff by the IESNA and are acceptable. The maximum lumens generated from each fixture shall not exceed 9,500 initial lamp lumens per fixture, and each fixture must be equipped with a solid top to reduce the amount of light going into the sky.
- (b) All temporary emergency lighting needed by the sheriff or fire departments or other emergency services, as well as all vehicular luminaries, shall be exempt from the requirements of this article.
- (c) All hazard warning luminaries required by federal regulatory agencies are exempt from the requirements of this article, except that all luminaries must be shown to be as close as possible to the federally required minimum lumen output requirement for the specific task.
- (d) Motion detector security lights which are normally "off" and which are activated for less than five minutes occasionally when motion is detected are exempt from this article.
- (e) In the case of flags, statues or other top-of-pole mounted objects, including neighborhood entrances, which cannot be illuminated with down-lighting, upward lighting may be used only in the form of two narrow-beam spotlights which confines the illumination to the object of interest.

(Ord. No. O-2000-01, § 2-3, 8-14-2000)

Sec. 14-86. - Prohibitions.

- (a) The operation of searchlights, lasers or other high-intensity beams is prohibited.
- (b) The use of flashing, rotating or pulsating lighting devices is prohibited.

(Ord. No. O-2000-01, § 2-4, 8-14-2000)

Sec. 14-87. - Temporary outdoor lighting.

- (a) Any temporary outdoor lighting that conforms to the requirements of this article shall be allowed. Any temporary lighting as proposed through a temporary use permit shall be reviewed and approved by the planning board when considering said permit. Any other nonconforming temporary outdoor lighting may be permitted by the town council after considering:
 - (1) The public and/or private benefits that will result from the temporary lighting;
 - (2) Any annoyance or safety problems that may result from the use of the temporary lighting; and
 - (3) The duration of the temporary nonconforming lighting.
- (b) The applicant shall submit a detailed description of the proposed temporary nonconforming lighting request to the town council in accordance with all applicable submittal procedures, who shall consider the request at the next regularly scheduled meeting. Prior notice of the meeting shall be provided to the applicant. The town council shall render its decision on the temporary lighting request and notify the applicant in writing within two weeks from the date of its decision. A failure of the town council to act on a request shall constitute a denial of the request.

(Ord. No. O-2000-01, § 2-5, 8-14-2000; Ord. No. O-2017-16, 11-13-2017)

Sec. 14-88. - Grandfather provision for preexisting luminaries.

- (a) All existing lighting installed on or before the adoption of the ordinance from which this article is derived is "grandfathered" and therefore is acceptable as is and is not required to be changed.
- (b) Luminaries that undergo a change in light source, wattage or fixture housing must be changed to come within compliance of this article.

(Ord. No. O-2000-01, art. 3, 8-14-2000)

Sec. 14-89. - Authorization for installation of public area and roadway lighting.

Installation of any new public area and roadway lighting fixtures other than for traffic control shall be specifically approved by the town council.

(Ord. No. O-2000-01, art. 4, 8-14-2000)

Sec. 14-90. - Construction.

(a) *Submission contents.*

- (1) Any applicant seeking lighting approval as required shall submit the information required by this subsection. Where applicable, this information shall be submitted as part of a final subdivision plat, as set forth in chapter 46. The submission shall contain, but not be limited to:
 - a. Plans indicating the location on the premises, a point-by-point footcandle diagram and the type of illuminating devices, fixtures, lamps, supports, reflectors, and other devices.
 - b. Description of the illuminating devices, fixtures, lamps, supports, reflectors and other devices. This may include, but is not limited to, catalog cuts by manufacturers and drawings (including sections where required).

- c. Photometric data, such as that furnished by manufacturers, or similar, showing the angle of cutoff or light emissions.
- (2) The electric utilities that serve the town, given the ongoing high volume of street lights and other outdoor lighting provided by these utilities, are granted a waiver to the procedures described in the appropriate section of this Code or ordinance of the town regarding regulation of utility companies.
- (3) The town will require each electric utility company to comply as follows:
 - a. A materials specification book for the electric utility fixtures, lamps, supports, reflectors, poles, raised foundations and other devices will be supplied by the electric utility to the town with a table of contents showing the identification codes and page numbers for the electric utility's equipment available to customers. All lighting equipment in this book must be approved by the town as well as all subsequent new lighting equipment that is proposed to be added by the electric utility. Each project will not require individual approval provided the approved equipment in the book is utilized. *Note:* The use of this book will significantly reduce the paperwork required from the utility lighting supplier.
 - b. A point-by-point footcandle array in a printout format indicating the location, aiming and type of fixtures shall be provided for each project.
 - c. If at some future date, if said project is found to be out of compliance, corrections will be made by the electric utility to allow the project to come under compliance at the utility's expense.
- (b) *Additional submission.* The required plans, as herein called for, shall be sufficiently complete to enable the zoning administrator, or other such person assigned to administer the provisions of this article by the town council, to determine compliance with this article. The zoning administrator may require the applicant to submit additional information, on a case-by-case basis, to determine compliance with this article. Such information may include certified reports of tests conducted by a recognized testing laboratory.
- (c) *Subdivision plat certification.* If any subdivision proposes to have installed street or other common or public area outdoor lighting, the final plat shall contain a statement certifying that the applicable provisions of this article will be adhered to.
- (d) *Lamp or fixture substitution.* Should any outdoor light fixture, or the type of light source therein, be changed after the final plat approval, a change request must be submitted to the zoning administrator for approval, together with adequate information to assure compliance with this article, which must be received prior to substitution.
- (e) *Technical assistance.* If the town requires technical assistance in determining whether plans and lighting equipment submitted for approval meet the requirements of this article, the cost for a lighting consultant's technical services will be paid to the town by the applicant requesting approval of the installation before final plat approval.

(Ord. No. O-2000-01, art. 5, 8-14-2000)

Sec. 14-91. - Notification requirements.

The town zoning permit shall include a statement asking whether the planned project will include any outdoor lighting.

(Ord. No. O-2000-01, art. 6, 8-14-2000)

Sec. 14-92. - Violations, legal actions and penalties.

- (a) *Violation.* It shall be a civil infraction for any person to violate any of the provisions of this article. Each and every day during which the violation continues shall constitute a separate offense.
- (b) *Violations and legal actions.* If, after investigation, the zoning administrator finds that any provision of this article is being violated, he shall give notice, by hand delivery or by certified mail, return-receipt requested, of such violation to the owner and/or to the occupant of such premises demanding that violation be abated within 30 days of the date of hand delivery or of the date of mailing of the notice. If the violation is not abated within said 30-day period, the zoning administrator may institute actions and proceedings, to enjoin, restrain or abate any violations of this article and to collect any penalties associated with such violations.
- (c) *Penalties.* A violation of this article shall be punishable in accordance with section 58-3.

(Ord. No. O-2000-01, art. 7, 8-14-2000)

Secs. 14-93—14-100. - Reserved.

WEDDINGTON CODE ENFORCEMENT REPORT

January 2019

1. 4005 Ambassador Ct., Inez B. McRae Trust

- 12/31/17—Deterioration continues, building still vacant and closed.
- 1/30/18---Deterioration continues, building still vacant and closed.
- 2/28/18—Deterioration continues, building still vacant and closed.
- 3/31/18---Deterioration continues, building vacant and closed.
- 4/30/18---Deterioration continues, building vacant and closed.
- 5/31/18—Deterioration continues, building vacant and closed.
- 6/30/18---Deterioration continues, building vacant and closed.
- 7/31/18---Deterioration continues, building vacant and closed.
- 8/31/18---Deterioration continues, building vacant and closed.
- 9/30/18—Deterioration continues, building vacant and closed.
- 10/31/18---Deterioration continues, building vacant and closed.
- 11/30/18---Deterioration continues, building vacant and closed.
- 12/31/18—Deterioration continues, building vacant and closed.
- 1/31/19---Deterioration continues, building vacant and closed.

2. 3824 Beulah Church Rd.

- Trash and debris in back yard around trash containers and utility building. Courtesy letter has been sent to owner.
- 7/31/18---Monitoring.
- 8/31/18---Going back out on this one.
- 9/30/18---Citation & Notice of Violation issued 9/10/18 with fines starting 9/25/18 if violation not corrected.
- 10/31/18—Violation not corrected.
- 11/30/18---Violation not corrected.
- 12/31/18—Violation not corrected. Legal action may be necessary on this one.
- 1/31/19---Violation continues.

3. 8319 Lake Providence Dr.

- Courtesy letter to owner to discontinue pool and spa business from this address.
- 8/31/18---Monitoring.
- 09/30/18---Monitoring.
- 11/30/18---Monitoring.
- 12/31/18—Case closed.

4. 150 Amanda Dr.

- Notice of Violation issued ordering discontinuance of grading business from this location

- 8/31/18---Monitoring.
 - 9/30/18---Monitoring.
 - 10/31/19—Monitoring
 - 11/30/18---Monitoring.
 - 12/31/18—Case closed.
5. 2317 Huntington Dr.
- 9/28/18----Courtesy letter issued to owner requesting property be mowed.
 - 10/31/18—No response to courtesy letter requesting owner to mow. Notice of Violation and Citation issued 11/13/18
 - 11/30/18---No response. Violation still not corrected.
 - 12/31/18—Will start process to have this one mowed when weather/growing season begins in spring.
6. 3009 Michelle Dr.
- Courtesy letter issued to owner on 11/29/18. Yard to be cleaned by 12/30/18
 - 12/31/18—violation continues.
 - 1/31/19---violation continues.
7. 416 Gatewood Ln.
- Motor home/camper parked in street right of way at this address. Owner has requested until 12/31/19 to move it from street.
 - 12/31/18—Violation continues. Motorhome to be towed by Town.
 - 1/31/19---Owner has moved camper up into front yard of home.
8. 3708 Beulah Church Rd.
- Owner still has one vehicle to move from this property.
 - Still one more vehicle to remove from property.
9. 3005 Cornerstone Dr.
- Box truck and old camper in side yard of house; sent courtesy letter to owner 2/1/19.

TOWN OF WEDDINGTON
BALANCE SHEET

FY 2018-2019

PERIOD ENDING: 01/31/2019

10

ASSETS

ASSETS

10-1120-000	TRINITY CHECKING ACCOUNT	1,658,971.62
10-1120-001	TRINITY MONEY MARKET	1,125,758.68
10-1170-000	NC CASH MGMT TRUST	545,301.84
10-1211-001	A/R PROPERTY TAX	58,430.21
10-1212-001	A/R PROPERTY TAX - 1ST YEAR PRIOR	8,341.22
10-1212-002	A/R PROPERTY TAX - NEXT 8 PRIOR YRS	13,249.21
10-1232-000	SALES TAX RECEIVABLE	2,714.72
10-1610-001	FIXED ASSETS - LAND & BUILDINGS	2,346,268.11
10-1610-002	FIXED ASSETS - FURNITURE & FIXTURES	20,583.08
10-1610-003	FIXED ASSETS - EQUIPMENT	114,681.60
10-1610-004	FIXED ASSETS - INFRASTRUCTURE	26,851.01
TOTAL ASSETS		<u>5,921,151.30</u>

LIABILITIES & EQUITY

LIABILITIES

10-2120-000	BOND DEPOSIT PAYABLE	75,002.25
10-2155-000	HEALTH INSURANCE PAYABLE	-2,714.50
10-2156-000	LIFE INSURANCE PAYABLE	-32.20
10-2620-000	DEFERRED REVENUE - DELQ TAXES	8,341.22
10-2625-000	DEFERRED REVENUE - CURR YR TAX	58,430.21
10-2630-000	DEFERRED REVENUE-NEXT 8	13,249.21
TOTAL LIABILITIES		<u>152,276.19</u>

EQUITY

10-2620-001	FUND BALANCE - UNASSIGNED	2,221,153.14
10-2620-003	FUND BALANCE-ASSIGNED	228,000.00
10-2620-004	FUND BALANCE-INVEST IN FIXED ASSETS	2,508,386.00
10-2620-005	CURRENT YEAR EQUITY YTD	295,833.69
CURRENT FUND BALANCE - YTD NET REV		515,502.28
TOTAL EQUITY		<u>5,768,875.11</u>

TOTAL LIABILITIES & FUND EQUITY	<u>5,921,151.30</u>
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TOWN OF WEDDINGTON
REVENUE & EXPENDITURE STATEMENT BY DEPARTMENT

FY 2018-2019

01/01/2019 TO 01/31/2019

	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>BUDGETED</u>	<u>% BUDGET REM</u>
REVENUE:				
10-3101-110 AD VALOREM TAX -	113,411.69	1,050,579.19	1,065,000.00	1
10-3102-110 AD VALOREM TAX - 1ST	0.00	1,140.53	3,000.00	62
10-3103-110 AD VALOREM TAX - NEXT 8	-20.44	823.57	1,000.00	18
10-3110-121 AD VALOREM TAX -	7,421.49	44,236.96	92,500.00	52
10-3115-180 TAX INTEREST	277.48	688.67	2,250.00	69
10-3231-220 LOCAL OPTION SALES TAX	30,042.81	159,791.46	335,000.00	52
10-3322-220 BEER & WINE TAX	0.00	0.00	45,000.00	100
10-3324-220 UTILITY FRANCHISE TAX	0.00	230,088.56	460,000.00	50
10-3340-400 ZONING & PERMIT FEES	5,095.00	28,715.00	35,000.00	18
10-3350-400 SUBDIVISION FEES	25.00	14,100.00	20,000.00	30
10-3830-891 MISCELLANEOUS REVENUES	200.00	1,212.00	1,000.00	-21
10-3831-491 INVESTMENT INCOME	11,275.80	11,288.90	7,500.00	-51
TOTAL REVENUE	167,728.83	1,542,664.84	2,067,250.00	25
AFTER TRANSFERS	167,728.83	1,542,664.84	2,067,250.00	
4110 GENERAL GOVERNMENT				
EXPENDITURE:				
10-4110-126 FIRE DEPT SUBSIDIES	61,946.34	433,624.38	747,860.00	42
10-4110-127 FIRE DEPARTMENT	0.00	15,481.00	25,000.00	38
10-4110-128 POLICE PROTECTION	72,149.40	216,448.20	288,600.00	25
10-4110-192 ATTORNEY FEES - GENERAL	5,000.00	30,000.00	60,000.00	50
10-4110-193 ATTORNEY FEES -	0.00	-2,999.30	25,000.00	112
10-4110-195 ELECTION EXPENSE	0.00	0.00	3,500.00	100
10-4110-340 PUBLICATIONS	1,183.00	1,983.00	12,000.00	83
10-4110-342 HOLIDAY/TREE LIGHTING	1,295.09	4,259.89	7,500.00	43
10-4110-343 SPRING EVENT	0.00	0.00	4,500.00	100
10-4110-344 OTHER COMMUNITY EVENTS	-5.96	827.75	600.00	-38
10-4110-495 COMMITTEE & OUTSIDE	0.00	0.00	10,500.00	100
TOTAL EXPENDITURE	141,567.87	699,624.92	1,185,060.00	41
BEFORE TRANSFERS	-141,567.87	-699,624.92	-1,185,060.00	
AFTER TRANSFERS	-141,567.87	-699,624.92	-1,185,060.00	
4120 ADMINISTRATIVE				
EXPENDITURE:				
10-4120-121 SALARIES - CLERK	2,033.22	13,862.55	23,000.00	40
10-4120-123 SALARIES - TAX COLLECTOR	3,921.75	26,719.90	50,000.00	47
10-4120-124 SALARIES - FINANCE OFFICER	0.00	3,685.32	13,310.00	72
10-4120-125 SALARIES - MAYOR &	2,100.00	14,700.00	25,200.00	42
10-4120-181 FICA EXPENSE	616.12	4,510.46	8,750.00	48
10-4120-182 EMPLOYEE RETIREMENT	844.00	5,614.28	8,500.00	34
10-4120-183 EMPLOYEE INSURANCE	1,069.50	7,486.50	12,750.00	41

TOWN OF WEDDINGTON
REVENUE & EXPENDITURE STATEMENT BY DEPARTMENT

FY 2018-2019

01/01/2019 TO 01/31/2019

	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>BUDGETED</u>	<u>% BUDGET REM</u>
10-4120-184 EMPLOYEE LIFE INSURANCE	12.60	88.20	175.00	50
10-4120-185 EMPLOYEE S-T DISABILITY	12.00	84.00	175.00	52
10-4120-191 AUDIT FEES	0.00	0.00	8,750.00	100
10-4120-193 CONTRACT LABOR	1,700.00	4,689.20	7,000.00	33
10-4120-200 OFFICE SUPPLIES - ADMIN	890.18	3,352.12	10,000.00	66
10-4120-210 PLANNING CONFERENCE	0.00	0.00	500.00	100
10-4120-321 TELEPHONE - ADMIN	246.41	1,090.39	3,000.00	64
10-4120-325 POSTAGE - ADMIN	150.00	1,025.30	2,000.00	49
10-4120-331 UTILITIES - ADMIN	899.03	3,087.32	6,000.00	49
10-4120-351 REPAIRS & MAINTENANCE -	7,000.00	14,067.90	67,500.00	79
10-4120-352 REPAIRS & MAINTENANCE	2,611.84	36,663.64	75,000.00	51
10-4120-354 REPAIRS & MAINTENANCE	6,879.00	22,664.50	58,000.00	61
10-4120-355 REPAIRS & MAINTENANCE	0.00	0.00	1,500.00	100
10-4120-356 REPAIRS & MAINTENANCE	2,140.00	3,240.00	6,000.00	46
10-4120-370 ADVERTISING - ADMIN	0.00	109.02	1,000.00	89
10-4120-397 TAX LISTING & TAX	-246.60	-404.49	250.00	262
10-4120-400 ADMINISTRATIVE:TRAINING	0.00	1,475.00	4,000.00	63
10-4120-410 ADMINISTRATIVE:TRAVEL	615.92	2,964.90	5,000.00	41
10-4120-450 INSURANCE	0.00	13,154.92	15,000.00	12
10-4120-491 DUES & SUBSCRIPTIONS	0.00	15,303.89	19,500.00	22
10-4120-498 GIFTS & AWARDS	375.40	956.32	3,000.00	68
10-4120-499 MISCELLANEOUS	-19.21	2,279.70	8,000.00	72
TOTAL EXPENDITURE	33,851.16	202,470.84	442,860.00	54
BEFORE TRANSFERS	-33,851.16	-202,470.84	-442,860.00	
AFTER TRANSFERS	-33,851.16	-202,470.84	-442,860.00	

4130 PLANNING & ZONING

EXPENDITURE:

10-4130-121 SALARIES - ZONING	6,008.34	43,123.66	72,150.00	40
10-4130-122 SALARIES - ASST ZONING	0.00	0.00	2,500.00	100
10-4130-123 SALARIES -	1,330.25	10,519.76	17,650.00	40
10-4130-124 SALARIES - PLANNING	350.00	2,625.00	5,200.00	50
10-4130-125 SALARIES - SIGN REMOVAL	365.93	2,354.69	4,000.00	41
10-4130-181 FICA EXPENSE - P&Z	594.22	4,330.98	7,725.00	44
10-4130-182 EMPLOYEE RETIREMENT -	1,098.84	7,798.76	14,855.00	48
10-4130-183 EMPLOYEE INSURANCE	1,327.50	9,292.50	15,750.00	41
10-4130-184 EMPLOYEE LIFE INSURANCE	19.60	137.20	250.00	45
10-4130-185 EMPLOYEE S-T DISABILITY	12.00	84.00	175.00	52
10-4130-193 CONSULTING	-1,938.00	22,760.49	61,075.00	63
10-4130-194 CONSULTING - COG	0.00	6,034.25	11,500.00	48
10-4130-200 OFFICE SUPPLIES -	457.66	2,391.49	5,000.00	52
10-4130-201 ZONING SPECIFIC OFFICE	0.00	204.98	2,500.00	92
10-4130-215 HISTORIC PRESERVATION	0.00	0.00	1,000.00	100
10-4130-220 INFRASTRUCTURE	0.00	8,000.00	206,000.00	96

TOWN OF WEDDINGTON
REVENUE & EXPENDITURE STATEMENT BY DEPARTMENT

FY 2018-2019

01/01/2019 TO 01/31/2019

	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>BUDGETED</u>	<u>% BUDGET REM</u>
10-4130-321 TELEPHONE - PLANNING &	246.42	1,090.48	3,000.00	64
10-4130-325 POSTAGE - PLANNING &	150.00	1,025.31	2,000.00	49
10-4130-331 UTILITIES - PLANNING &	899.05	3,184.22	6,000.00	47
10-4130-370 ADVERTISING - PLANNING	0.00	109.03	1,000.00	89
TOTAL EXPENDITURE	<u>10,921.81</u>	<u>125,066.80</u>	<u>439,330.00</u>	<u>72</u>
BEFORE TRANSFERS	<u>-10,921.81</u>	<u>-125,066.80</u>	<u>-439,330.00</u>	
AFTER TRANSFERS	<u>-10,921.81</u>	<u>-125,066.80</u>	<u>-439,330.00</u>	
GRAND TOTAL	<u><u>-18,612.01</u></u>	<u><u>515,502.28</u></u>	<u><u>0.00</u></u>	

TOWN OF W E D D I N G T O N

MEMORANDUM

TO: Mayor and Town Council

FROM: Kim Woods, Tax Collector

DATE: February 11, 2019

SUBJECT: Monthly Report –January 2019

Transactions:	
Adjustments <5.00	\$(56.77)
Discoveries	\$118.65
Releases	\$(75.87)
Overpayments	\$(105.04)
Refunds	\$1399.29
Interest Charges	\$1588.27
Penalty and Interest Payments	\$(305.18)
Taxes Collected:	
2018	\$(117,121.63)
As of January 31, 2019; the following taxes remain Outstanding:	
2008	\$808.16
2009	\$554.28
2010	\$530.18
2011	\$52.18
2012	\$780.01
2013	\$880.68
2014	\$1340.42
2015	\$1959.14
2016	\$6344.16
2017	\$8341.22
2018	\$58,430.21
Total Outstanding:	\$80,020.64