

**TOWN OF WEDDINGTON
REGULAR TOWN COUNCIL MEETING
MONDAY FEBRUARY 14, 2022 – 7:00 P.M.
WEDDINGTON TOWN HALL
1924 WEDDINGTON ROAD WEDDINGTON, NC 28104
AGENDA**

Prayer-Shane Freeman, Southbrook Church

1. Open the Meeting
2. Pledge of Allegiance
3. Determination of Quorum
4. Additions, Deletions and/or Adoption of the Agenda
5. Mayor/Councilmember Reports
6. Public Comments
7. Public Safety Report
8. Presentation of the Fiscal Year 2020-2021 Audit by Ann Craven, CPA, PLLC
9. Consent Agenda
 - A. January 10, 2022 Town Council Regular Meeting Minutes
 - B. January 25, 2022 Town Council Retreat Meeting Minutes
 - C. Authorize Tax Collector to Advertise 2021 Unpaid Real Property Taxes
 - D. Bond reduction for Weddington Acres-Bond number CMS0330993 can be reduced from \$477,545.78 to \$256,262.31
 - E. Bond release for Harlow's Crossing Phase 1 Map 1 Bond Number SUR0035949 in the amount of \$210,400.63
 - F. 2023 Urban Archery Season Renewal
 - G. Amend the 2022 Town Council Regular Meeting Schedule to add Town Council Work Session on Tuesday, April 12, 2022 at 9:00 a.m. at Weddington Town Hall
10. Old Business
 - A. Discussion and Consideration of additional funding requested by NCDOT for Tilley Morris Roundabout
 - B. Update on Solid Waste Contract Negotiations with Active Waste
11. New Business
 - A. Discussion and Consideration of Wesley Chapel Volunteer Fire Department Lighting Plan for Fire Station on Reid Dairy Road
 - B. Discussion of Landscaping Plan for Park Plaza
 - C. Discussion and Consideration of Declaring Surplus Property
12. Update from Town Planner
13. Code Enforcement Report
14. Update from Finance Officer and Tax Collector
15. Transportation Report
16. Council Comments
17. Adjournment

TOWN OF WEDDINGTON, NORTH CAROLINA

Audited Financial Statements

For the Fiscal Year Ended June 30, 2021

Town Council Members

Elizabeth Callis, Mayor
Janice Propst, Mayor Pro Tem
Anne Pruitt
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

ANN R. CRAVEN, CPA, PLLC
1100 REVOLUTION MILL DRIVE, STUDIO 2
GREENSBORO, NORTH CAROLINA 27405
(336) 632-0060

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, 2021, 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, 2021, 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 39 and 40 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.

Ann R. Craven, CPA, PLLC

*Ann R. Craven, CPA, PLLC
Greensboro, North Carolina
November 5, 2021*

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the Town, 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, 2021. 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

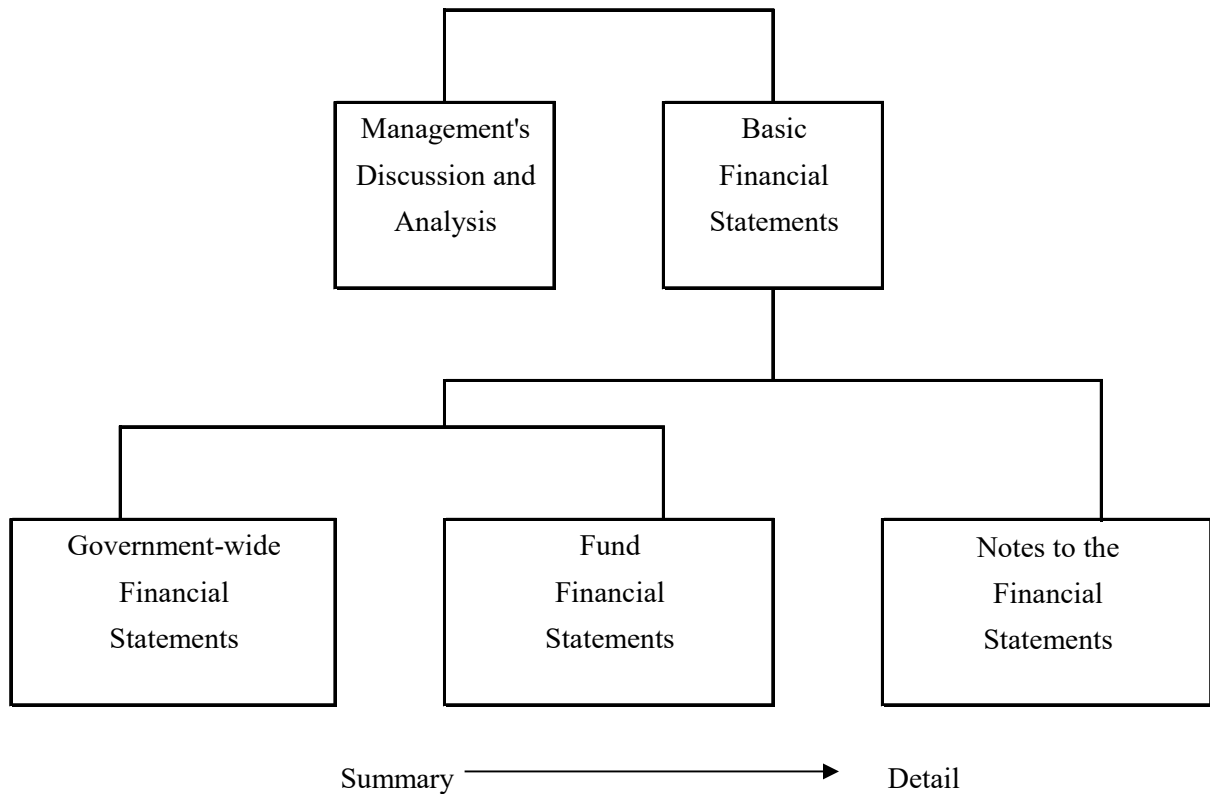
- The assets and deferred outflows of resources of the Town of Weddington exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$5,943,266 (*net position*).
- The government's total net position increased by \$443,723 due to increases in the governmental activities net position.
- As of the close of the current fiscal year, the Town of Weddington's governmental funds reported combined ending fund balances of \$3,951,558 with a net increase of \$456,922 in fund balance. Approximately 5.22% of this total amount or \$206,377 is non-spendable or restricted.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,850,181, or 147% 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 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 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 39 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	
	2021	2020	2021	2020
Current and other assets	\$ 4,088,202	\$ 3,664,273	\$ 4,088,202	\$ 3,664,273
Capital assets	2,012,713	2,007,340	2,012,713	2,007,340
Deferred outflows of resources	56,191	48,616	56,191	48,616
Total assets and deferred outflow of resources	6,157,106	5,720,229	6,157,106	5,720,229
Long-term liabilities outstanding	85,048	66,908	85,048	66,908
Other liabilities	125,938	151,119	125,938	151,119
Deferred inflows of resources	2,854	2,699	2,854	2,699
Total liabilities and deferred inflows of resources	213,840	220,726	213,840	220,726
Net position:				
Net investment in capital assets	2,012,713	2,007,340	2,012,713	2,007,340
Restricted	196,359	186,011	196,359	186,011
Unrestricted	3,734,194	3,306,152	3,734,194	3,306,152
Total net position	\$ 5,943,266	\$ 5,499,503	\$ 5,943,266	\$ 5,499,503

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 \$5,934,266 as of June 30, 2021. The Town’s net position increased \$443,763 for the fiscal year ended June 30, 2021. A portion (33.86%) 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, \$196,359, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$3,734,194 is unrestricted.

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

- Continued diligence in the collection of property taxes as well as growth in the property tax base. The Town's collection percentage increased to 99.56% and the property tax base increased by 4.04%.
- Increase in local option sales taxes and subdivision revenue resulting from economic growth in the region.

Town of Weddington's Changes in Net Position

Figure 3

	Governmental Activities		Total	
	2021	2020	2021	2020
Revenues:				
Program revenues:				
Charges for services	\$ 44,783	\$ 67,398	\$ 44,783	\$ 67,398
Operating grants and contributions	15,868	-	15,868	-
General revenues:				
Property taxes	1,321,961	1,263,234	1,321,961	1,263,234
Other taxes	994,866	914,628	994,866	914,628
Other	7,473	45,242	7,473	45,242
Total revenues	2,384,951	2,290,502	2,384,951	2,290,502
Expenses:				
General government	538,617	504,740	538,617	504,740
Public safety	1,103,239	1,197,333	1,103,239	1,197,333
Economic and physical development	299,332	271,596	299,332	271,596
Total expenses	1,941,188	1,973,669	1,941,188	1,973,669
Increase in net position	443,763	316,833	443,763	316,833
Net position, beginning	5,499,503	5,182,670	5,499,503	5,182,670
Net position, June 30	\$ 5,943,266	\$ 5,499,503	\$ 5,943,266	\$ 5,499,503

Governmental Activities. Governmental activities increased the Town's net position by \$443,763. The increase in net position was the result of increased revenue generation as well as continued effort to control cash and manage expenditures. Certain nonrecurring expenses related to road improvements and a future park were postponed. Continued growth within the Town also resulted in increased property tax and local option sales tax revenue.

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 \$2,850,181, while total fund balance was \$3,951,558. 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 147% of general fund expenditures, while total fund balance represents 203.81% of the same amount.

At June 30, 2021, the governmental funds reported a combined fund balance of \$3,951,558 with a net increase in fund balance of \$456,922. 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 growth in the property tax base as well as to increased permits and fees and local option sales tax revenues resulting from continued economic growth in the area.

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.

Amendments were made, primarily, to adjust estimated expenditures between departments and/or line items. The construction of a roundabout within Town limits, that was originally included in the budget, was postponed due to the coronavirus pandemic. In addition, the Town received and expended approximately \$16,000 in CARES funding for expenses related to the Coronavirus.

Capital Asset and Debt Administration

Capital Assets. The Town of Weddington's investment in capital assets for its governmental activities as of June 30, 2021, totals \$2,012,713 (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	
	2021	2020	2021	2020
Land	\$ 1,144,335	\$ 998,510	\$ 1,144,335	\$ 998,510
Buildings	741,993	852,276	741,993	852,276
Furniture and equipment	-	-	-	-
Infrastructure	18,460	19,355	18,460	19,355
Computer software	102,923	130,289	102,923	130,289
Computer equipment	5,002	6,910	5,002	6,910
Total	\$ 2,012,713	\$ 2,007,340	\$ 2,012,713	\$ 2,007,340

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 9.97% from fiscal year 2015 to fiscal year 2019. (*Data source: Union County CAFR for the fiscal year ending June 30, 2019*).
- The County's unemployment rate of 3.92% for fiscal year 2019. (*Data source: Union County CAFR for the fiscal year ending June 30, 2019*).
- The Town's housing data is continuing to show signs of economic improvement. Housing prices in Union County have increased 27.41% since 2014 (*Data source: Union County CAFR for the fiscal year ending June 30, 2019*).

Budget Highlights for the Fiscal Year Ending June 30, 2022

Governmental Activities: The Town's budgeted revenues for the next fiscal year are approximately \$300,000 higher than current year final amended budgeted revenues due in large part to a county-wide property tax revaluation. The revaluation increased the town's property tax base approximately 30%. The Town has reduced its tax rate for the next fiscal year from 5.2 cents per \$100 to 4.8 cents per \$100 of assessed value. The Town anticipates a loss of some of its state-collected taxes as a result of the decreased tax rate. Budgeted expenditures for the next fiscal year exceed current year actual expenditures by approximately \$600,000. Included in the budgeted expenditures are \$294,000 for road improvement projects including a roundabout that was delayed from the current year. In addition, the Town has budgeted \$150,000 for the construction of a Town park which was also originally intended to be undertaken in the current fiscal year but was delayed in large part due to resource shortages resulting from the coronavirus pandemic. In addition, because of the pandemic, the Town canceled most of its community events in the current fiscal year; these events are expected to return in the upcoming fiscal year. In total, the Town has budgeted a \$75,000 fund balance appropriation for the next fiscal year. Based on the financial condition of the North Carolina Department of Transportation, the likelihood of the budgeted road improvements being undertaken in fiscal year 2022 is questionable at this time.

Requests for Information

This report is designed to provide an overview of the Town'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, 2021***

	Primary Government	
	Governmental Activities	Total
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,888,640	\$ 3,888,640
Taxes receivable (net)	15,217	15,217
Due from other governments	99,325	99,325
Prepaid items	10,018	10,018
Restricted cash and cash equivalents	75,002	75,002
Total current assets	<u>4,088,202</u>	<u>4,088,202</u>
Non-current assets:		
Capital assets (Note 1):		
Land and non-depreciable improvements,	1,144,335	1,144,335
Other capital assets, net of depreciation	868,378	868,378
Total capital assets	<u>2,012,713</u>	<u>2,012,713</u>
Total assets	<u>6,100,915</u>	<u>6,100,915</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferrals related to pensions	32,648	32,648
Contributions to pension plan in current fiscal year	23,543	23,543
Total deferred outflows of resources	<u>56,191</u>	<u>56,191</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	50,936	50,936
Construction deposits	75,002	75,002
Total current liabilities	<u>125,938</u>	<u>125,938</u>
Long-term liabilities:		
Net pension liability	85,048	85,048
Total liabilities	<u>210,986</u>	<u>210,986</u>
DEFERRED INFLOWS OF RESOURCES		
Deferrals related to pensions	2,854	2,854
Total deferred inflows of resources	<u>2,854</u>	<u>2,854</u>
NET POSITION		
Net investment in capital assets	2,012,713	2,012,713
Restricted for:		
Stabilization by state statute	196,359	196,359
Unrestricted	3,734,194	3,734,194
Total net position	<u>\$ 5,943,266</u>	<u>\$ 5,943,266</u>

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

TOWN OF WEDDINGTON, NORTH CAROLINA

***Statement of Activities
For the Year Ended June 30, 2021***

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>
Primary government:		
Governmental Activities:		
General government	\$ 538,617	\$ -
Public safety	1,103,239	-
Transportation		
Environmental protection		
Cultural and recreational		
Economic and physical development	299,332	44,783
	<u>\$ 1,941,188</u>	<u>\$ 44,783</u>
Total primary government		

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

Exhibit 2

Program Revenues		Net (Expense) Revenues and Changes in Net Position Primary Government		
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
\$ 15,868	\$ -	\$ (522,749)	\$ -	\$ (522,749)
-	-	(1,103,239)		(1,103,239)
-	-	(254,549)		(254,549)
\$ 15,868	\$ -	\$ (1,880,537)	\$ -	\$ (1,880,537)
General revenues:				
Taxes				
Property taxes levied for general purposes		1,321,961		1,321,961
Other taxes and licenses		994,866		994,866
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings		6,945		6,945
Miscellaneous		528		528
Total general revenues		2,324,300		2,324,300
Change in net position		443,763		443,763
Net position, beginning, previously reported		5,499,503		5,499,503
Net position, ending		\$ 5,943,266	\$ -	\$ 5,943,266

TOWN OF WEDDINGTON, NORTH CAROLINA

Exhibit 3

Balance Sheet
Governmental Funds
June 30, 2021

	Major Fund General	Total Governmental Funds
ASSETS		
Cash and cash equivalents	\$ 3,888,640	\$ 3,888,640
Restricted cash	75,002	75,002
Taxes receivable	15,217	15,217
Due from other governments	99,325	99,325
Prepaid expenses	10,018	10,018
	<hr/>	<hr/>
Total assets	4,088,202	4,088,202
	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES		
Accounts payable and accrued liabilities	46,425	46,425
Construction deposits	75,002	75,002
Total liabilities	121,427	121,427
	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES		
Property taxes receivable	15,217	15,217
Total deferred inflows of resources	15,217	15,217
	<hr/>	<hr/>
FUND BALANCES		
Restricted		
Stabilization by state statute	196,359	196,359
Non-spendable		
Prepaid items	10,018	10,018
Assigned		
Capital projects	820,000	820,000
Subsequent year's expenditures	75,000	75,000
Unassigned	2,850,181	2,850,181
	<hr/>	<hr/>
Total fund balances	3,951,558	3,951,558
	<hr/>	<hr/>
Total liabilities, deferred inflows of resources and fund balances	\$ 4,088,202	\$ 4,088,202
	<hr/> <hr/>	<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, 2021*

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

Total fund balances - governmental funds	\$	3,951,558
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	\$	2,672,585
Accumulated depreciation		<u>(659,872)</u>
		2,012,713
Contributions to the pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position.		23,543
Some liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		(89,559)
Liabilities for earned revenues considered deferred inflows of resources in fund statements.		15,217
Pension related deferrals		29,794
Net position of governmental activities	\$	<u>5,943,266</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
For the Year Ended June 30, 2021*

	Major Fund General Fund	Total Governmental Funds
REVENUES		
Ad valorem taxes	\$ 1,337,185	\$ 1,337,185
Unrestricted intergovernmental	994,866	994,866
Permits and fees	44,783	44,783
Investment earnings	2,549	2,549
Miscellaneous	16,396	16,396
Total revenues	2,395,779	2,395,779
EXPENDITURES		
Current:		
General government	556,527	556,527
Public safety	1,087,221	1,087,221
Economic and physical development	295,109	295,109
Total expenditures	1,938,857	1,938,857
Excess (deficiency) of revenues over expenditures	456,922	456,922
Net change in fund balance	456,922	456,922
Fund balance, beginning	3,494,636	3,494,636
Fund balance, ending	\$ 3,951,558	\$ 3,951,558

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

***Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance
to the Statement of Activities of Governmental Funds
For the Year Ended June 30, 2021***

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

Net changes in fund balances - total governmental funds	\$ 456,922
---	------------

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	\$ 145,825	
Construction in progress- current year	-	
Disposal of assets	(69,841)	
Gain on disposal	-	
Depreciation expense for governmental assets	<u>(70,611)</u>	5,373
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities		23,543

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		(10,827)

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 governmental funds.

Compensated absences	3,015	
Pension expense	<u>(34,263)</u>	
Total changes in net position of governmental activities		<u>\$ 443,763</u>

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

General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	General Fund			Variance with Final Budget- Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Revenues:				
Ad valorem taxes	\$ 1,257,250	\$ 1,257,250	\$ 1,337,185	\$ 79,935
Unrestricted intergovernmental	855,000	856,600	994,866	138,266
Permits and fees	78,500	33,500	44,783	11,283
Investment earnings	7,000	3,500	2,549	(951)
Miscellaneous	1,500	18,120	16,396	(1,724)
Total revenues	2,199,250	2,168,970	2,395,779	226,809
Expenditures:				
Current:				
General government	635,865	721,405	556,527	164,878
Public safety	1,104,925	1,104,925	1,087,221	17,704
Economic and physical development	647,460	342,640	295,109	47,531
Total expenditures	2,388,250	2,168,970	1,938,857	230,113
Revenues over (under) expenditures	(189,000)	-	456,922	456,922
Fund balance appropriated	189,000	-	-	-
Net change in fund balance	\$ -	\$ -	456,922	\$ 456,922
Fund balance, beginning			3,494,636	
Fund balance, ending			\$ 3,951,558	

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, 2021

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 specific 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, if any, 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, 2021

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. Issuance 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 for property other than motor vehicles 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, 2021

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. All taxes, including those dedicated for specific purposes are recorded as general revenues rather than program 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 are reported at fair value. The NCCMT Government Portfolio, a SEC-registered (2a-7) money market mutual fund, is measured at fair value. The NCCMT-Term Portfolio is a bond fund, has no rating and is measured at fair value. As of June 30, 2020, the Term Portfolio has a duration of .15 years. Because the NCCMT Government and Term Portfolios have a weighted average maturity of less than 90 days, they are presented as an investment with a maturity of less than 6 months.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

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 and considers all cash and investments to be 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 1st, the beginning of the fiscal year. The taxes are due on September 1st (lien date); however, interest does not accrue until the following January 6th. These taxes are based on the assessed values as of January 1, 2020.

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, 2021.

6. Prepaid Items

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

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

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 a 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 2021 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, 2021

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 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, 2021

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 – North Carolina G.S. 159-8 prohibits units of governments from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute." *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as non-spendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted net position and Restricted fund balance on the face of the balance sheet.

Committed Fund Balance – This classification includes amounts that can only be used for specific purposes imposed by majority vote by the quorum of Town of Weddington's governing body (highest level of decision-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, parks and fire service.

Subsequent Year's Expenditures – portion of 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.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

10. Net Position/Fund Balances

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 Finance Officer has the authority to deviate from this policy if it is in the best interest of the Town.

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%.

11. Defined Benefit Cost-Sharing Plan

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.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

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

B. Deficit in Fund Balance of Individual Funds not Appropriated in Subsequent Year's Budget Ordinance

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 units' 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.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

III. DETAIL NOTES ON ALL FUNDS

A. Assets

1. Deposits (continued)

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. 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, 2021, the Town's deposits had a carrying amount of \$3,404,832 and a bank balance of \$3,473,568. 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, 2021, the Town of Weddington had \$558,810 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.

3. Capital Assets

Primary Government

Capital asset activity for the Primary Government for the year ended June 30, 2021, was as follows:

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

III. DETAIL NOTES ON ALL FUNDS

A. Assets

3. Capital Assets (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 998,510	\$ 145,825	\$ -	\$ 1,144,335
Computer software	124,950	-	\$ 124,950	-
	<u>1,123,460</u>	<u>145,825</u>	<u>124,950</u>	<u>1,144,335</u>
Capital assets being depreciated:				
Buildings	1,358,049	-	77,200	1,280,849
Infrastructure	26,851	-	-	26,851
Equipment	18,447	-	698	17,749
Computers	10,155	-	-	10,155
Computer software	58,044	124,950	-	182,994
Furniture	10,255	-	603	9,652
Total capital assets being depreciated	<u>1,481,801</u>	<u>124,950</u>	<u>78,501</u>	<u>1,528,250</u>
Less accumulated depreciation for:				
Buildings	505,773	40,443	7,360	538,856
Infrastructure	7,496	895	-	8,391
Equipment	18,447	-	698	17,749
Computers	3,245	1,908	-	5,153
Computer software	52,705	27,366	-	80,071
Furniture	10,255	-	603	9,652
Total accumulated depreciation	<u>597,921</u>	<u>70,612</u>	<u>8,661</u>	<u>659,872</u>
Total capital assets being depreciated, net	<u>883,880</u>			<u>868,378</u>
Governmental activity capital assets, net	<u><u>\$ 2,007,340</u></u>			<u><u>\$ 2,012,713</u></u>

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

General government	\$ 54,594
Public safety	16,018
Total depreciation expense	<u><u>\$ 70,612</u></u>

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

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.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

III. DETAIL NOTES ON ALL FUNDS

B. Liabilities

1. Pension Plan and Post-employment Obligations

a. Local Governmental Employees' Retirement System (continued)

The Town of Weddington's contractually required contribution rate for the year ended June 30, 2021, was 13.25% 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 \$23,543 for the year ended June 30, 2021.

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, 2021, the Town reported a liability of \$85,048 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020, 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, 2020 (measurement date), the Town's proportion was 0.00238%, which was a decrease of .00007% from its proportion measured at June 30, 2019.

TOWN OF WEDDINGTON, NORTH CAROLINA

*Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2021*

III. DETAIL NOTES ON ALL FUNDS

B. Liabilities

1. Pension Plan and Post-employment Obligations

a. Local Governmental Employees' Retirement System (continued)

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

For the year ended June 30, 2021, the Town recognized pension expense of \$34,263. At June 30, 2021, 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	\$ 10,740	\$ -
Changes of assumptions	6,329	-
Net difference between projected and actual earnings on pension plan investments	11,968	-
Changes in proportion and differences between Town of Weddington contributions and proportionate share of contributions	3,611	2,854
Town of Weddington contributions subsequent to the measurement date	23,543	-
Total	<u>\$ 56,191</u>	<u>\$ 2,854</u>

\$23,543 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2022	8,299
2023	10,803
2024	7,150
2025	3,542
2026	-
Thereafter	-
	<u>\$ 29,794</u>

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

III. DETAIL NOTES ON ALL FUNDS

B. Liabilities

1. Pension Plan and Post-employment Obligations

a. Local Governmental Employees' Retirement System (continued)

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

Actuarial Assumptions. The total pension liability in the December 31, 2019 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	7.00 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, 2019 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.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

III. DETAIL NOTES ON ALL FUNDS

B. Liabilities

1. Pension Plan and Post-employment Obligations

a. Local Governmental Employees' Retirement System (continued)

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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	<u>100.0%</u>	

The information above is based on 30-year expectations developed with the consulting actuary for the 2019 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 7.00%. 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's share of the net pension liability to changes in the discount rate. The following presents the Town of Weddington's proportionate share of the net pension liability calculated using the discount rate of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Town's proportionate share of the net pension liability (asset)	\$ 172,552	\$ 85,048	\$ 12,325

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

III. DETAIL NOTES ON ALL FUNDS

B. Liabilities

1. Pension Plan and Post-employment Obligations

a. Local Governmental Employees' Retirement System (continued)

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

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, 2021 were \$5,802. No amounts were forfeited.

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 Employees' 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. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. The Town considers these contributions to be immaterial.

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

III. DETAIL NOTES ON ALL FUNDS

B. Liabilities

3. Deferred Outflows and Inflows of Resources (continued)

Deferred outflows of resources reported on the Statement of Net Position is composed of the following:

Source	Amount
Deferred outflows related to pensions	\$ 32,648
Contributions to pension plan in current fiscal year	23,543
	<u>\$ 56,191</u>

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

Source	Amount
Deferred inflows related to pensions	<u>\$ 2,854</u>

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, 2021.

During the year ended June 30, 2020, the Town entered into a non-cancellable lease contract for a postage machine that requires monthly payments of \$198 billed quarterly and expires in April 2025. Rent expense in the amount of \$2,376 was incurred during the year ended June 30, 2021.

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

5. Long Term Obligations

A. Operating Leases (continued)

The following is the lease payment schedule for these equipment leases:

Year Ending June 30	
2022	\$ 6,060
2023	2,683
2024	2,376
2025	1,980
	<u>\$ 13,099</u>

The minimum lease payments do not include applicable sales taxes or property taxes which will be billed separately.

B. Changes in Long-Term Liabilities

	Balance July 01, 2020	Increases	Decreases	Balance June 30, 2021	Current Portion of Balance
Governmental Activities:					
Compensated absences	\$ 7,526	\$ -	\$ 3,015	\$ 4,511	\$ 4,511
Net pension liability (LGERS)	66,908	18,140	-	85,048	-
	<u>\$ 74,434</u>	<u>\$ 18,140</u>	<u>\$ 3,015</u>	<u>\$ 89,559</u>	<u>\$ 4,511</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>	\$ 3,951,558
Less:	
Prepaid Items	10,018
Stabilization by state statute	196,359
Capital Projects	820,000
Appropriated Fund Balance in 2022 Budget	75,000
Working Capital/Fund Balance Policy	1,084,485
Remaining Fund Balance	1,765,696

-Continued-

TOWN OF WEDDINGTON, NORTH CAROLINA

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2021

III. DETAIL NOTES ON ALL FUNDS

6. Fund Balance (Continued)

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%.

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 \$97,034 at June 30, 2021.

7. 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.

8. DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through November 5, 2021 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 Eight Fiscal Years*

Local Governmental Employees' Retirement System

	2021	2020	2019	2018	2017
Town of Weddington's proportion of the net pension liability (asset) (%)	0.2380%	0.00245%	0.00228%	0.00304%	0.00305%
Town of Weddington's proportion of the net pension liability (asset) (\$)	\$ 85,048	\$ 66,908	\$ 54,089	\$ 46,443	\$ 64,730
Town of Weddington's covered-employee payroll	\$ 163,394	\$ 156,393	\$ 130,578	\$ 157,125	\$ 187,976
Town of Weddington's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	52.05%	42.78%	41.42%	29.56%	34.44%
Plan fiduciary net position as a percentage of the total pension liability**	91.63%	94.18%	91.47%	91.47%	98.09%

* 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.

2016	2015	2014
0.00398%	0.0044%	0.0044%
\$ 17,860	\$ (26,480)	\$ 53,037
\$ 180,953	\$ 194,830	\$ 181,570
9.87%	(13.59%)	29.21%
99.07%	102.64%	94.35%

TOWN OF WEDDINGTON, NORTH CAROLINA

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

Local Governmental Employees' Retirement System

	2021	2020	2019	2018	2017
Contractually required contribution	\$ 23,543	\$ 19,673	\$ 17,015	\$ 13,867	\$ 15,194
Contributions in relation to the contractually required contribution	\$ 23,543	\$ 19,673	\$ 17,015	\$ 13,867	\$ 15,194
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town of Weddington's covered-employee payroll	\$ 177,682	\$ 163,394	\$ 156,393	\$ 130,578	\$ 157,125
Contributions as a percentage of covered-employee payroll	13.25%	12.04%	10.88%	10.62%	9.67%

2016	2015	2014
<u>\$ 18,164</u>	<u>\$ 18,367</u>	<u>\$ 13,753</u>
<u>\$ 18,164</u>	<u>\$ 18,367</u>	<u>\$ 13,753</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 187,976	\$ 180,953	\$ 194,830
9.66%	10.15%	7.06%

SUPPLEMENTAL SCHEDULES

TOWN OF WEDDINGTON, NORTH CAROLINA

Schedule 1

Page 1 of 2

General Fund

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021*

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad valorem taxes:			
Taxes	\$ -	\$ 1,332,789	\$ -
Interest		4,396	
Total	1,257,250	1,337,185	79,935
Unrestricted intergovernmental:			
Local option sales taxes		492,487	
Utility sales tax		455,769	
Beer and wine tax		46,610	
Total	856,600	994,866	138,266
Permits and fees:			
Subdivision fees		10,903	
Zoning fees		33,880	
Total	33,500	44,783	11,283
Investment earnings	3,500	2,549	(951)
Miscellaneous:			
CARES Funding		15,868	
Other		528	
Total	18,120	16,396	(1,724)
Total revenues	2,168,970	2,395,779	226,809
Expenditures:			
General government:			
Governing board:			
Legal		72,641	
Other operating expenditures		4,655	
Total		77,296	
Administration:			
Salaries and employee benefits		156,709	
Professional services		50,622	
Other operating expenditures		195,916	
Capital outlay		75,984	
Total		479,231	
Total general government	721,405	556,527	164,878

WEDDINGTON, NORTH CAROLINA

Schedule 1

Page 2 of 2

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Public safety:			
Police:			
Contracted services		303,423	
Total		303,423	
Fire:			
Contracted services		783,798	
Other operating expenses		0	
Total		783,798	
Total public safety:	1,104,925	1,087,221	17,704
Economic and physical development:			
Planning:			
Salaries and employee benefits		150,726	
Contracted services		123,889	
Other operating expenditures		20,494	
Total		295,109	
Total economic and physical development	342,640	295,109	47,531
Total expenditures	2,168,970	1,938,857	230,113
Revenues over (under) expenditures	-	456,922	456,922
Fund balance appropriated	-	-	-
Net change in fund balance	\$ -	456,922	\$ 456,922
Fund balance, beginning		3,494,636	
Fund balance, end of year		\$ 3,951,558	

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, 2021*

	Uncollected Balance June 30, 2019	Additions	Collections and Credits	Uncollected Balance June 30, 2021
2020 - 2021	\$ -	\$ 1,314,409	\$ 1,308,590	5,819
2019 - 2020	16,131		\$ 11,870	4,261
2018 - 2019	4,126		2,255	1,871
2017 - 2018	1,939		1,070	869
2016 - 2017	880		454	426
2015 - 2016	1,225		508	717
2014 - 2015	594	37	5	626
2013 - 2014	302	14	5	311
2012 - 2013	265	-	-	265
2011 - 2012	52	144	144	52
2010 - 2011	530		530	-
	<u>\$ 26,044</u>	<u>\$ 1,314,604</u>	<u>\$ 1,325,431</u>	<u>\$ 15,217</u>

Reconcilement with revenues:

Ad Valorem Taxes - General Fund	\$ 1,337,185
Reconciling items:	
Interest collected	(4,396)
10-year write off	530
Deminimis adjustments and write-offs	(7,888)
Total collections and credits	<u>\$ 1,325,431</u>

TOWN OF WEDDINGTON, NORTH CAROLINA

Schedule 2

*Analysis of Current Tax Levy
For the Fiscal Year Ended June 30, 2021*

	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	\$ 2,531,273,077	0.052	1,316,262	\$ 1,200,807	\$ 115,455
Discoveries					
Current year taxes		0.052	-	-	-
Prior year taxes	375,000	0.052	195		
Penalties					
Abatements	<u>(3,938,462)</u>	0.052	<u>(2,048)</u>	<u>(2,048)</u>	<u>-</u>
Total Property Valuation	<u><u>\$ 2,527,709,615</u></u>				
Net levy			1,314,409	1,198,759	115,455
Less, uncollected tax at June 30, 2021			<u>(5,819)</u>	<u>(5,819)</u>	<u>-</u>
Current year's taxes collected			<u><u>\$ 1,308,590</u></u>	<u><u>\$ 1,192,940</u></u>	<u><u>\$ 115,455</u></u>
Current levy collection percentage			<u><u>99.56%</u></u>	<u><u>99.51%</u></u>	<u><u>100.00%</u></u>

TOWN OF WEDDINGTON
REGULAR TOWN COUNCIL MEETING
MONDAY JANUARY 10, 2022 – 7:00 P.M.
WEDDINGTON TOWN HALL
MINUTES
PAGE 1 OF 4

Prayer-Jan Taylor

1. Call to Order

Mayor Horn called the meeting to order at 6:58 p.m.

2. Pledge of Allegiance

Council led the Pledge of Allegiance.

3. Determination of Quorum

Quorum was determined with all Councilmembers present: Mayor Craig Horn, Mayor Pro Tem Janice Propst, Councilmembers Brannon Howie, Anne Pruitt, and Jeff Perryman

Staff present: Town Administrator/Clerk Karen Dewey, Finance Officer Leslie Gaylord, Town Attorneys Jennifer Nancarrow and via Zoom Karen Wolter

Visitors: Bill Deter, Nancy Anderson, Jim Vivian, Jan Taylor, Dennis Taylor, Mike Morse, Tom Smith, Tracy Stone.

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

Motion: Mayor Pro Tem Propst made a motion to adopt the agenda as presented.
Vote: The motion passed with a unanimous vote.

5. Mayor/Councilmember Reports

Councilmember Perryman reported that the January Western Union Municipal Alliance meeting will be held on Thursday, January 27th at 4 p.m. at Weddington Town Hall. The agenda will include a discussion on extra-territorial jurisdiction and sphere of influence over the unincorporated parcels in and surrounding the town.

Mayor Horn reported that the NC Department of Revenue is accepting applications for business recovery grants for those hit hard by the pandemic. There is more information available on the Department of Revenue website. Mayor Horn also reported that he attended the CRTPO Orientation meeting last week and there will be opportunities for public input on regional transportation plans that will be posted on the Town website when open. He plans to start a once a month “Coffee with the Mayor” meeting as an opportunity for residents to come in and talk.

6. Public Comments

Bill Deter, 401 Havenchase Drive. Mr. Deter spoke to request funds from the Town of Weddington in support of the Wesley Chapel Weddington Athletic Association (WCWAA). He reminded Council that before 2009 the Town gave an average of \$26,000 a year to the WCWAA. He stated his hope that Council would discuss a donation at the Council Retreat.

Nancy Anderson, 13624 Providence Road. Ms. Anderson stated her agreement with Mr. Deter's request as the Town doesn't provide parks and recreation facilities to residents. She stated her support of a solid waste contract with Active Waste. Ms. Anderson asserted that with the delays to the Rea Road Extension, it should be a priority to manage traffic by resolving intersection issues on 84. She agrees with giving additional funds to NCDOT to complete work and suggested that the Council research entering the Powell Bill program. She closed her public comment by asking Council to resolve the Providence Volunteer Fire Department lawsuit.

7. Public Safety Report

On December 31, 2021, UCSO received multiple reports of mail stolen from residential mailboxes in two Weddington neighborhoods overnight. UCSO is currently investigating these reports and residents are urged to use the USPS Informed Delivery Program, check their mail daily, and place it on hold if going out of town. On January 5, 2022, UCSO deputies and criminal investigators responded to a residence in the 6000 block of Bluebird Hill Lane in Weddington to investigate a breaking and entering incident. The 911 caller/homeowner provided information that the suspect, a known family member, broke into their home and made threats of violence toward them. During the break-in, the homeowner equipped himself with a shotgun and fired one round at the suspect, striking him in the leg. The suspect fled the scene and was eventually located by CMPD and UCSO deputies just over the county line on Providence Road. The suspect in this case has been identified as Tony Sanders II of Charlotte, NC.

In September of 2021 during a separate incident, Tony Sanders II was formally notified by UCSO deputies that he was not allowed to return to the Bluebird Hill Lane residence. Sanders has been arrested on at least two other occasions since 2019 for breaking into the residence on Bluebird Hill Lane. Tony Sanders II was treated at the hospital for his wound and discharged where he was subsequently arrested by UCSO deputies and charged with one count of Felony Breaking and Entering with the Intent to Terrorize or Injure Occupant and one count of Second-Degree Trespass. The victims/homeowners in this case were uninjured during the incident. Sheriff Cathey adds "I am glad that the homeowners were not hurt during this incident and that they were prepared to protect themselves. The investigation into this incident was handled professionally and efficiently and this family can rest a little easier knowing that the suspect is in our jail". The investigation into this matter is ongoing.

8. Consent Agenda

- A. Amend the 2022 Town Council Regular Meeting Schedule to add Council Retreat Meeting to be held at Rolling Hills Country Club on Tuesday, January 25, 2022 from 9 a.m. to 3 p.m.**
- B. December 13, 2021 Town Council Regular Meeting Minutes**
- C.**

Motion: Councilmember Perryman made a motion to adopt the consent agenda as presented.
Vote: The motion passed with a unanimous vote.

9. Old Business

A. Update on Solid Waste Contract Negotiations with Active Waste

Ms. Wolter reviewed the Solid Waste Contract negotiations with Active Waste. The material terms in the contract were published with the RFP almost a year ago. There were modifications to liquidated damages to provide provisions for enforceable damages. This will allow the Town to set off actual damages from the monthly payments. Staff has amended the fuel surcharge paragraph for any fluctuation in fuel cost to be based on a gas price index. Active staff is reviewing the contract. Once reviewed by Council, the proposed contract will be posted on the website.

10. New Business

A. Discussion and Consideration of additional funding requested by NCDOT for Tilley Morris Roundabout

Ms. Dewey presented the staff report: In 2017, the Town agreed to financially contribute to a roundabout at Tilley Morris. NCDOT has asked if the Town is willing to provide an additional \$78,057 toward a shortfall to complete the project. If the Town agrees, NCDOT will advertise for construction in April, let in May, and plan for construction to start in June. The federal funds will not be authorized without the additional contribution.

Mayor Pro Tem Propst spoke with Sean Epperson, the NCDOT project team leader. He stated that the main expense for the project was right of way cost. When Union Day School was approved, one of the conditions for the zoning was that the school would give the right of way for the project, however when ROW acquisition came about, Union Day would not give the right of way. The end result was that NCDOT had to spend extra funds to purchase the right of way. The Council discussed the issue of the County pursuing action against Union Day and pressing the county for funding. Ms. Wolter explained that if the condition was illegal, that would not be enforceable. The Council will consider the additional funds at the February meeting.

11. Update from Town Planner

No new updates.

12. Code Enforcement Report

Monthly report in the packet.

13. Update from Finance Officer and Tax Collector

Ms. Gaylord presented the update. Financial statements are in the packet. The audit report for 2020-2021 will be presented in February. A preliminary budget will be discussed at the Council Retreat.

14. Transportation Report

Mayor Horn reported that the CRTPO will have an open comment period for the MTP and staff will get links on website.

15. Council Comments

Councilmember Perryman: I want to thank all the folks that decided to come out and spend Monday night with us. It is nice to have folks here. I appreciate the comments from everybody. The next WUMA meeting is on the 27th at 4:00 p.m. here at Town Hall. We're going to continue ETJ discussion. I hope everybody will have a healthier 2022 as we get started and move forward. Thanks again to town staff for their hard work.

Councilmember Pruitt: I second that. Thanks to you guys for coming out tonight. We appreciate it and thank you staff for all your hard work. I'm looking forward to a good 2022.

Mayor Pro Tem Propst: I third that. Thank you everybody and thanks to staff and we've got a new hire at the front desk who is working hard. Thanks to Leslie's daughter for standing in. Welcome to 2022 everybody. Stay healthy.

Councilmember Howie: Thanks for coming out and thank you to those that came out and spoke their piece. And thank you to the staff.

Mayor Horn: Thank you all very much.

16. Adjournment

Motion: Mayor Pro Tem Propst made a motion to adjourn at 7:52 p.m.

Vote: The motion passed with a unanimous vote.

Approved: _____

Craig Horn, Mayor

Karen Dewey, Town Administrator/Clerk



**TOWN OF WEDDINGTON
TOWN COUNCIL MEETING AGENDA
2021 RETREAT**

Rolling Hills Country Club
2722 West Roosevelt Blvd
Monroe, NC 28110

**Tuesday, January 25, 2022
9:00 a.m.**

Call to Order 9:12

Adoption of the agenda

1. Introductions

a. Ice Breaker

b. Define Expectations

Council has of the Mayor

- No Surprises
- No interruptions
- Mutual respect
- Control the meeting (on topic/avoiding tangents)
- Manage public comments
- Council authority respected
- Be an ambassador
- Unify and lead the council (harmonize)

Mayor has of Council

- Do your homework/prepare for meetings
- Be candid
- Talk to me not at me/don't be patronizing
- Never an excuse for bad manners
- Be professional not personal
- Tell him again-he may not remember
- Determine what is important and make decisions from there

Council has of Council

- Share your ideas and opinions
- Be curious/Ask/speak up/don't be afraid of judgement
- Don't assume that people know what you know
- Be prepared
- *how to handle emails/reactions to-copy all on responses
- Send management questions to staff/administrator
- Respond to emails
- Communication/stay in touch/mix it up
- No social media responses

Council has of Administrator/Staff

- Keep informed/set time for update
- Continue to look for "better way"
- Be responsive/be a resource
- Help Council be better/find better way

Administrator/Staff has of Council

Communication-call anytime/always leave message

Keep informed

Don't overmanage

Don't get in the weeds/check in with the boots on the ground

2. Planning

a. Define Downtown District/Hwy 16 Corridor Planning and Uses

There are 2835 developable acres in parcels greater than 5 acres each.

Council discussed possible zoning options and defining a vision for the 918 acres along the Providence Road corridor. Any plan should apply to the possible redevelopment of developed properties.

- Define/Outline the vision
- Get professional input
- Planner is the point person on staff
- More public input the better

b. Sewer Discussion

Staff presented: most area left for development in Weddington is in the Mundy's Run basin. Currently there is no available capacity. Can't do conservation subdivisions without sewer.

Current project application for Haven Estates includes septic.

3. Transportation

a. Tilley Morris

b. Forest Lawn/Potter Road

c. Other intersection updates

Council discussed intersection and road improvements, the CRTPO MTP plans, and the County 2050 plan.

4. Finance

a. FY 2022-2023 Prelim Budget Discussion

Ms. Gaylord presented a high-level list of budget items for discussion. The Council discussed fees for erosion control and solid waste with consideration for capturing costs.

b. American Rescue Plan Act Funds

The Town received \$818,000 so far of federal funds. Staff is continuing to work on determining allowed expenditures. Currently the funds are kept segregated from the regular accounts. The second half of the ARP funds will be distributed in August.

By 2/26 the Town will receive \$850,000 from state for capital improvements. It will have a spend by date, but it should be easily extended.

5. Public Safety

a. Fire Discussion

b. UCSO Discussion

The UCSO chief deputy would like to coordinate a regional meeting with Weddington, Marvin, and the Town of Weddington to discuss trending calls and contract specifics.

Council directed Staff to draft a parking ordinance to help with the issue of student drop-off/parking in

neighborhoods and to coordinate a meeting with Marvin, Mineral Springs, Wesley Chapel, and Weddington Councils with the UCSO.

6. Administrative Items

a. Events Discussion

Council discussed special events for the community.

- Food Truck Fridays May 6, 13, and 20
- Movie Night in June
- Litter Sweeps
- Tree lighting/Menorah lighting

Council directed staff to coordinate formation of a community committee to help with coordination of town events.

b. Rules of Procedure Review

Staff will review the Rules of Procedure and bring forward suggested changes.

7. Key Objectives/Goals

action items

*move forward with offer to planner candidate.

- Salary history
- Call references

*Active Waste contract

*Schedule work session in April on meeting calendar

*Antioch Church/Forest Lawn stoplight partnership with Indian Trail

*School of Government or NCLM to present discussion of Town Manager vs Town Administrator differences.

*discussion with NCDOT to determine if Town funds could be used to enhance programs for street resurfacing and patching programs in order to get more repairs done in the town.

*coordinate separate work session for budget discussion.

*with new planner: define LUP update and Providence corridor discussion (consultant work)

8. Adjournment

Councilmember Pruitt made a motion to adjourn the January 25, 2022 Town Council Retreat at 3:06 p.m.

TO: Mayor and Town Council
FROM: Kim H. Woods, Tax Collector
DATE: February 14, 2022
SUBJECT: 2021 Authorization to Advertise

In accordance with North Carolina General Statute 105.369(a), the following represents the total of unpaid 2021 taxes that are liens on real property to date:

\$ 79,089.26

In accordance with General Statutes 105.369(a), I am hereby requesting authorization to advertise unpaid 2021 taxes that are liens on real property.

State of North Carolina
Town of Weddington
To the Tax Collector of the Town of Weddington

The Town of Weddington Tax Collector is ordered to advertise all unpaid 2021 taxes that are liens on real property, pursuant to North Carolina General Statute 105-369(a), -369(c).

Witness my hand and official seal this 14th day of February 2022.

Craig Horn, Mayor

Attest:

Karen Dewey, Town Clerk

Range: First to Last
 Year: 2021 to 2022 Account Type: RES to RES Report Type: Super Condensed
 Period: 1 to 12 Include Prior Year/Prd in Bal: N
 Date: 01/31/22 to 01/31/22 Print Balances Greater Than: 0.00 Name/Location to Print: Owner Name
 Cycle: 1 to 12 Print If Any Balance Due As Of: 01/31/22
 Section: First to Last Status: Active/Inactive
 Include Current Interest: N/A
 Include Accounts with 'Exclude from Tax Sale': Y Project Penalty: N
 Include Service Type: Prop Tax: Y

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
6340 404992		WRIGHT MICHAEL JAMES	Prop Tax	0.00	0.17	0.17
			LLB	0.79	0.00	0.79
			PTX	7.93	0.00	7.93
			Prop Tax-Total	8.72	0.17	8.89
6348 600256		WESTERN PIEDMONT METAL INC	Prop Tax	0.00	3.84	3.84
			LLB	17.44	0.00	17.44
			PTX	174.39	0.00	174.39
			Prop Tax-Total	191.83	3.84	195.67
6357 601835		SEAGRAVES VIOLA NAOMA	Prop Tax	0.00	0.16	0.16
			LLB	0.72	0.00	0.72
			PTX	7.22	0.00	7.22
			Prop Tax-Total	7.94	0.16	8.10
6370 606063		FERBUSON BRECK DAVID	Prop Tax	0.00	0.11	0.11
			LLB	0.51	0.00	0.51
			PTX	5.11	0.00	5.11
			Prop Tax-Total	5.62	0.11	5.73
6378 606162		MENDOZA SAMUEL	Prop Tax	0.00	0.11	0.11
			LLB	0.48	0.00	0.48
			PTX	4.80	0.00	4.80
			Prop Tax-Total	5.28	0.11	5.39
6393 606550		TSYUPA IGOR JOHN	Prop Tax	0.00	0.85	0.85
			LLB	3.87	0.00	3.87
			PTX	38.72	0.00	38.72
			Prop Tax-Total	42.59	0.85	43.44
6399 606622		TUCKER WYATT THOMAS JR	Prop Tax	0.00	0.19	0.19
			LLB	0.85	0.00	0.85
			PTX	8.53	0.00	8.53
			Prop Tax-Total	9.38	0.19	9.57
6402 606679		JURY KARY JO A	Prop Tax	0.00	0.35	0.35
			LLB	1.60	0.00	1.60
			PTX	15.98	0.00	15.98
			Prop Tax-Total	17.58	0.35	17.93

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
6404	606696	FINCHER MARY GROOME	Prop Tax	0.00	0.11	0.11
			LLB	0.52	0.00	0.52
			PTX	5.22	0.00	5.22
			Prop Tax-Total	5.74	0.11	5.85
6412	610351	SMITH SARAH MCLEOD	Prop Tax	0.00	0.14	0.14
			LLB	0.63	0.00	0.63
			PTX	6.31	0.00	6.31
			Prop Tax-Total	6.94	0.14	7.08
6435	614147	CABALLERO CAPUCHINO IGNACIO	Prop Tax	0.00	0.17	0.17
			LLB	0.75	0.00	0.75
			PTX	7.53	0.00	7.53
			Prop Tax-Total	8.28	0.17	8.45
10	06042004-B	VON ASPERN ERIC	Prop Tax	0.00	2.90	2.90
			RTX	144.82	0.00	144.82
			Prop Tax-Total	144.82	2.90	147.72
18	06042033	POWERS CHRISTOPHER	Prop Tax	0.00	4.75	4.75
			RTX	237.60	0.00	237.60
			Prop Tax-Total	237.60	4.75	242.35
41	06042056	OXENDINE KATHERINE C	Prop Tax	0.00	2.64	2.64
			RTX	131.82	0.00	131.82
			Prop Tax-Total	131.82	2.64	134.46
78	06042103	LEFEVRE MARLON L	Prop Tax	0.00	4.59	4.59
			RTX	229.30	0.00	229.30
			Prop Tax-Total	229.30	4.59	233.89
107	06063008	MCPHATTER VICTORIA	Prop Tax	0.00	4.29	4.29
			RTX	214.32	0.00	214.32
			Prop Tax-Total	214.32	4.29	218.61
119	06063020	KASTRICHES DENNIS	Prop Tax	0.00	0.70	0.70
			RTX	35.14	0.00	35.14
			Prop Tax-Total	35.14	0.70	35.84
136	06063038	RODRIGUEZ MARK M	Prop Tax	0.00	3.84	3.84
			RTX	191.90	0.00	191.90
			Prop Tax-Total	191.90	3.84	195.74
156	06063059	SEAGRAVES VIOLA NAOMA	Prop Tax	0.00	6.58	6.58
			RTX	329.09	0.00	329.09
			Prop Tax-Total	329.09	6.58	335.67
162	06063065	GROSS JEFFREY J	Prop Tax	0.00	5.53	5.53
			RTX	276.67	0.00	276.67
			Prop Tax-Total	276.67	5.53	282.20

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
175	06063078	BURKE MATTHEW THOMAS	Prop Tax	0.00	5.99	5.99
			RTX	299.62	0.00	299.62
			Prop Tax-Total	299.62	5.99	305.61
179	06063082	SMITH RICHARD C	RTX	5.60	0.00	5.60
184	06063087	LINN DANIEL J	Prop Tax	0.00	5.34	5.34
			RTX	266.78	0.00	266.78
			Prop Tax-Total	266.78	5.34	272.12
210	06063112-A	ELDRETH AMANDA	Prop Tax	0.00	10.00	10.00
			RTX	499.92	0.00	499.92
			Prop Tax-Total	499.92	10.00	509.92
297	06066021	HEAVEN PROPERTIES LLC	Prop Tax	0.00	3.65	3.65
			RTX	182.50	0.00	182.50
			Prop Tax-Total	182.50	3.65	186.15
315	06066039	KORNIVSKYY LEONID	Prop Tax	0.00	3.70	3.70
			RTX	184.75	0.00	184.75
			Prop Tax-Total	184.75	3.70	188.45
324	06066048	CAMPBELL DAVID	Prop Tax	0.00	3.49	3.49
			RTX	174.29	0.00	174.29
			Prop Tax-Total	174.29	3.49	177.78
406	06066131	FRASER ROBERT G	Prop Tax	0.00	5.76	5.76
			RTX	288.24	0.00	288.24
			Prop Tax-Total	288.24	5.76	294.00
414	06066139	MCRAE INEZ B TRUST THE	Prop Tax	0.00	2.62	2.62
			RTX	131.04	0.00	131.04
			Prop Tax-Total	131.04	2.62	133.66
437	06066175	GIMLIN REGGIE	Prop Tax	0.00	4.46	4.46
			RTX	222.86	0.00	222.86
			Prop Tax-Total	222.86	4.46	227.32
443	06066179	MANNION LANCE WILLIAM	Prop Tax	0.00	3.92	3.92
			RTX	195.94	0.00	195.94
			Prop Tax-Total	195.94	3.92	199.86
463	06066200	MILLER R BRUCE	Prop Tax	0.00	0.33	0.33
			RTX	16.56	0.00	16.56
			Prop Tax-Total	16.56	0.33	16.89
467	06066202-A	LITZGERMAN MARK R	Prop Tax	0.00	5.03	5.03
			RTX	251.52	0.00	251.52
			Prop Tax-Total	251.52	5.03	256.55
470	06066204	NELSON TERRY R & WF MELANIE L	RTX	8.18	0.00	8.18

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
472	06066207	MILLER R BRUCE	Prop Tax	0.00	8.10	8.10
			RTX	405.17	0.00	405.17
			Prop Tax-Total	405.17	8.10	413.27
484	06066219	LEWIS IAN	Prop Tax	0.00	4.97	4.97
			RTX	248.54	0.00	248.54
			Prop Tax-Total	248.54	4.97	253.51
491	06066228	SIFFORD RICHARD W	Prop Tax	0.00	4.71	4.71
			RTX	235.68	0.00	235.68
			Prop Tax-Total	235.68	4.71	240.39
522	06066259	PURVIS STEVEN	Prop Tax	0.00	3.87	3.87
			RTX	193.54	0.00	193.54
			Prop Tax-Total	193.54	3.87	197.41
526	06066263	JARVIE TERRY L	Prop Tax	0.00	6.33	6.33
			RTX	316.61	0.00	316.61
			Prop Tax-Total	316.61	6.33	322.94
539	06066276	AGUILAR GUILLERMO	Prop Tax	0.00	0.97	0.97
			RTX	48.43	0.00	48.43
			Prop Tax-Total	48.43	0.97	49.40
635	06069093	DICKENS MICHAEL E	Prop Tax	0.00	4.88	4.88
			RTX	244.08	0.00	244.08
			Prop Tax-Total	244.08	4.88	248.96
636	06069094	DOBUG ENTERPRISE LLC	Prop Tax	0.00	1.24	1.24
			RTX	61.92	0.00	61.92
			Prop Tax-Total	61.92	1.24	63.16
668	06069128	WULF BRIAN K	Prop Tax	0.00	3.65	3.65
			RTX	182.69	0.00	182.69
			Prop Tax-Total	182.69	3.65	186.34
733	06069190	PERREAU BENOIT	Prop Tax	0.00	3.73	3.73
			RTX	186.43	0.00	186.43
			Prop Tax-Total	186.43	3.73	190.16
743	06069204-A	SERGEANT ROBERT L	Prop Tax	0.00	0.23	0.23
			RTX	11.28	0.00	11.28
			Prop Tax-Total	11.28	0.23	11.51
749	06069213	FERGUSON KENNETH R	Prop Tax	0.00	4.22	4.22
			RTX	210.77	0.00	210.77
			Prop Tax-Total	210.77	4.22	214.99
759	06069223	SERGEANT ROBERT L	Prop Tax	0.00	0.99	0.99
			RTX	49.30	0.00	49.30
			Prop Tax-Total	49.30	0.99	50.29

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
818	06072048	FAIR COREY O	Prop Tax	0.00	4.33	4.33
			RTX	216.62	0.00	216.62
			Prop Tax-Total	216.62	4.33	220.95
824	06072346	CHIMENTI FRANCIS	Prop Tax	0.00	1.76	1.76
			RTX	87.84	0.00	87.84
			Prop Tax-Total	87.84	1.76	89.60
825	06072347	MAIT KEITH	Prop Tax	0.00	1.76	1.76
			RTX	87.84	0.00	87.84
			Prop Tax-Total	87.84	1.76	89.60
836	06072358	BETTERS STEPHANIE EITREM	Prop Tax	0.00	1.76	1.76
			RTX	87.84	0.00	87.84
			Prop Tax-Total	87.84	1.76	89.60
890	06090041	PETERSEN BRAD R	Prop Tax	0.00	5.61	5.61
			RTX	280.27	0.00	280.27
			Prop Tax-Total	280.27	5.61	285.88
892	06090043	NGUYEN LOAN	Prop Tax	0.00	6.04	6.04
			RTX	301.78	0.00	301.78
			Prop Tax-Total	301.78	6.04	307.82
895	06090046	MASON ADAM G	RTX	7.89	0.00	7.89
898	06090049	FELICE ANTHONY J	RTX	7.25	0.00	7.25
907	06090058	RUSSO MARK	Prop Tax	0.00	6.20	6.20
			RTX	309.94	0.00	309.94
			Prop Tax-Total	309.94	6.20	316.14
909	06090060	STEPHAN AMY	Prop Tax	0.00	6.87	6.87
			RTX	343.58	0.00	343.58
			Prop Tax-Total	343.58	6.87	350.45
933	06090084	NAGENDRAIAH ARUNKUMAR CHAMARAJ	Prop Tax	0.00	6.29	6.29
			RTX	314.35	0.00	314.35
			Prop Tax-Total	314.35	6.29	320.64
984	06090135	ARIAS SALOMON	Prop Tax	0.00	6.10	6.10
			RTX	304.80	0.00	304.80
			Prop Tax-Total	304.80	6.10	310.90
985	06090136	TEAMOR RICARDO	RTX	6.21	6.21	12.42
1048	06093006	PLATINUM HOTEL GROUP LLC	Prop Tax	0.00	3.13	3.13
			RTX	156.72	0.00	156.72
			Prop Tax-Total	156.72	3.13	159.85
1052	06093009	DARLINGTON PETER BARRIE	Prop Tax	0.00	15.56	15.56
			RTX	777.79	0.00	777.79
			Prop Tax-Total	777.79	15.56	793.35

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
1058	06093013	HUNTV RUSSELL J	Prop Tax	0.00	4.33	4.33
			RTX	216.29	0.00	216.29
			Prop Tax-Total	216.29	4.33	220.62
1074	06093029	COMMON WEALTH TRUST SERVICES L	Prop Tax	0.00	6.05	6.05
			RTX	302.40	0.00	302.40
			Prop Tax-Total	302.40	6.05	308.45
1080	06093035	BENZING MARTHA S	Prop Tax	0.00	8.83	8.83
			RTX	441.31	0.00	441.31
			Prop Tax-Total	441.31	8.83	450.14
1105	06093063	RIVER BIRCH LAND TRUST D M S H	Prop Tax	0.00	0.77	0.77
			RTX	38.40	0.00	38.40
			Prop Tax-Total	38.40	0.77	39.17
1141	06093100	LINGO STEPHEN T	Prop Tax	0.00	4.80	4.80
			RTX	239.81	0.00	239.81
			Prop Tax-Total	239.81	4.80	244.61
1142	06093101	FRIEDL MARIO GONZALEZ	Prop Tax	0.00	4.62	4.62
			RTX	231.07	0.00	231.07
			Prop Tax-Total	231.07	4.62	235.69
1164	06093124	GOODE MARK A	Prop Tax	0.00	10.90	10.90
			RTX	544.94	0.00	544.94
			Prop Tax-Total	544.94	10.90	555.84
1165	06093125	BUTLER MARY V ET AL	Prop Tax	0.00	9.95	9.95
			RTX	497.28	0.00	497.28
			Prop Tax-Total	497.28	9.95	507.23
1185	06093145	MARIN MUSTAK MARVIN	Prop Tax	0.00	8.94	8.94
			RTX	446.83	0.00	446.83
			Prop Tax-Total	446.83	8.94	455.77
1187	06093147	FENTIN RICHARD MYLES TRUSTEE	Prop Tax	0.00	9.44	9.44
			RTX	471.84	0.00	471.84
			Prop Tax-Total	471.84	9.44	481.28
1193	06093153	BROWN WALTER	Prop Tax	0.00	12.10	12.10
			RTX	605.18	0.00	605.18
			Prop Tax-Total	605.18	12.10	617.28
1223	06093183	NESBIT CHAD N	Prop Tax	0.00	7.05	7.05
			RTX	352.61	0.00	352.61
			Prop Tax-Total	352.61	7.05	359.66
1290	06093250	KLEIN GARY M	Prop Tax	0.00	6.74	6.74
			RTX	336.75	0.00	336.75
			Prop Tax-Total	336.75	6.74	343.49

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
1294	06093254	PATEL RAKESH	Prop Tax	0.00	11.31	11.31
			RTX	565.34	0.00	565.34
			Prop Tax-Total	565.34	11.31	576.65
1299	06093259	JCH FALLS LLC	Prop Tax	0.00	1.75	1.75
			RTX	87.36	0.00	87.36
			Prop Tax-Total	87.36	1.75	89.11
1303	06093263	MOREJON ROY EDWARD	Prop Tax	0.00	8.42	8.42
			RTX	421.20	0.00	421.20
			Prop Tax-Total	421.20	8.42	429.62
1344	06093304	THE FALLS AT WEDDINGTON LLC	Prop Tax	0.00	1.75	1.75
			RTX	87.36	0.00	87.36
			Prop Tax-Total	87.36	1.75	89.11
1347	06093307	THE FALLS AT WEDDINGTON LLC	Prop Tax	0.00	1.75	1.75
			RTX	87.36	0.00	87.36
			Prop Tax-Total	87.36	1.75	89.11
1363	06093323	JCH FALLS LLC	Prop Tax	0.00	1.75	1.75
			RTX	87.36	0.00	87.36
			Prop Tax-Total	87.36	1.75	89.11
1365	06093325	JCH FALLS LLC	Prop Tax	0.00	8.15	8.15
			RTX	407.62	0.00	407.62
			Prop Tax-Total	407.62	8.15	415.77
1367	06093327	THE FALLS AT WEDDINGTON LLC	Prop Tax	0.00	1.75	1.75
			RTX	87.36	0.00	87.36
			Prop Tax-Total	87.36	1.75	89.11
1371	06093331	KREISHER ROBERT BARRY JR	Prop Tax	0.00	1.75	1.75
			RTX	87.36	0.00	87.36
			Prop Tax-Total	87.36	1.75	89.11
1375	06093335	SHELL BRANDON	Prop Tax	0.00	12.51	12.51
			RTX	625.63	0.00	625.63
			Prop Tax-Total	625.63	12.51	638.14
1393	06093353	BAKER THOMAS W	Prop Tax	0.00	6.80	6.80
			RTX	340.13	0.00	340.13
			Prop Tax-Total	340.13	6.80	346.93
1413	06096005-B	LOWE JULIA TRUSTEE ET AL	Prop Tax	0.00	1.77	1.77
			RTX	88.46	0.00	88.46
			Prop Tax-Total	88.46	1.77	90.23
1416	06096007	LOWE JULIA TRUSTEE ET AL	Prop Tax	0.00	0.60	0.60
			RTX	29.90	0.00	29.90
			Prop Tax-Total	29.90	0.60	30.50

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
1419	06096011-B	MURRAY KEVIN D	Prop Tax	0.00	1.16	1.16
			RTX	58.03	0.00	58.03
			Prop Tax-Total	58.03	1.16	59.19
1441	06096023-C	CAVALLINE ROBERT B	Prop Tax	0.00	3.98	3.98
			RTX	198.91	0.00	198.91
			Prop Tax-Total	198.91	3.98	202.89
1442	06096023-D	CAVALLINE ROBERT B	Prop Tax	0.00	1.40	1.40
			RTX	69.84	0.00	69.84
			Prop Tax-Total	69.84	1.40	71.24
1486	06096060	ROSA WILFREDO JR	Prop Tax	0.00	0.51	0.51
			RTX	25.25	0.00	25.25
			Prop Tax-Total	25.25	0.51	25.76
1487	06096060-A	US BANK TRUST NA TRUSTEE	Prop Tax	0.00	2.44	2.44
			RTX	122.16	0.00	122.16
			Prop Tax-Total	122.16	2.44	124.60
1495	06096068	MURRAY KEVIN D	Prop Tax	0.00	1.73	1.73
			RTX	86.30	0.00	86.30
			Prop Tax-Total	86.30	1.73	88.03
1504	06096077	JACKSON TRINETTA	Prop Tax	0.00	0.29	0.29
			RTX	14.59	0.00	14.59
			Prop Tax-Total	14.59	0.29	14.88
1505	06096077-A	JACKSON TRINETTA	Prop Tax	0.00	2.04	2.04
			RTX	102.19	0.00	102.19
			Prop Tax-Total	102.19	2.04	104.23
1511	06096083	SEXTON MICHAEL C	Prop Tax	0.00	0.97	0.97
			RTX	48.41	0.00	48.41
			Prop Tax-Total	48.41	0.97	49.38
1517	06096089	DODGE ROLAND E JR	Prop Tax	0.00	3.64	3.64
			RTX	181.78	0.00	181.78
			Prop Tax-Total	181.78	3.64	185.42
1535	06096108	STEBLY ROBERT S	Prop Tax	0.00	0.59	0.59
			RTX	29.70	0.00	29.70
			Prop Tax-Total	29.70	0.59	30.29
1541	06096114	MCELVEEN MICHAEL R JR	Prop Tax	0.00	4.03	4.03
			RTX	201.36	0.00	201.36
			Prop Tax-Total	201.36	4.03	205.39
1551	06096127-A	ATKINS KRISTYN T	Prop Tax	0.00	0.79	0.79
			RTX	39.70	0.00	39.70
			Prop Tax-Total	39.70	0.79	40.49

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
1552	06096127-B	MURRAY KEVIN D	Prop Tax	0.00	0.93	0.93
			RTX	46.42	0.00	46.42
			Prop Tax-Total	46.42	0.93	47.35
1576	06096152	KISER TRACY D	RTX	5.18	5.18	10.36
1604	06096182	NICHOLS GEORGE K	Prop Tax	0.00	3.85	3.85
			RTX	192.53	0.00	192.53
			Prop Tax-Total	192.53	3.85	196.38
1614	06096192	HARRISON DAVID F	Prop Tax	0.00	4.99	4.99
			RTX	249.50	0.00	249.50
			Prop Tax-Total	249.50	4.99	254.49
1636	06096215	WEISSKOPF JOEL M	Prop Tax	0.00	4.77	4.77
			RTX	238.42	0.00	238.42
			Prop Tax-Total	238.42	4.77	243.19
1644	06096224	STASHCHAK ANATOLIY I	Prop Tax	0.00	5.54	5.54
			RTX	276.82	0.00	276.82
			Prop Tax-Total	276.82	5.54	282.36
1697	06096278	COVERT BRETT MICHAEL	Prop Tax	0.00	6.92	6.92
			RTX	345.79	0.00	345.79
			Prop Tax-Total	345.79	6.92	352.71
1703	06096284	CALLAND PHILIP	Prop Tax	0.00	7.58	7.58
			RTX	378.96	0.00	378.96
			Prop Tax-Total	378.96	7.58	386.54
1738	06096319	GORDON BUILDERS INC	Prop Tax	0.00	1.49	1.49
			RTX	74.40	0.00	74.40
			Prop Tax-Total	74.40	1.49	75.89
1745	06099004-P	WILLIAMS ROBERT D	Prop Tax	0.00	0.16	0.16
			RTX	7.97	0.00	7.97
			Prop Tax-Total	7.97	0.16	8.13
1749	06099007	NBI INVESTMENTS LLC	Prop Tax	0.00	1.06	1.06
			RTX	52.94	0.00	52.94
			Prop Tax-Total	52.94	1.06	54.00
1761	06099011-B	GROVES J RANDALL	Prop Tax	0.00	0.72	0.72
			RTX	36.00	0.00	36.00
			Prop Tax-Total	36.00	0.72	36.72
1771	06099014-B	RUNTY JAY STEVEN	Prop Tax	0.00	2.50	2.50
			RTX	125.09	0.00	125.09
			Prop Tax-Total	125.09	2.50	127.59
1777	06099016-C	ARTEAGA AGUSTIN ESPINOZA	Prop Tax	0.00	3.22	3.22
			RTX	160.99	0.00	160.99
			Prop Tax-Total	160.99	3.22	164.21

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
1807	06099042	ATKINSON ROBERT D	Prop Tax	0.00	3.69	3.69
			RTX	184.46	0.00	184.46
			Prop Tax-Total	184.46	3.69	188.15
1852	06099088	THORNTON ROBERT C	RTX	6.58	0.00	6.58
1924	06099160	WHITNEY BRENT	Prop Tax	0.00	8.66	8.66
			RTX	432.82	0.00	432.82
			Prop Tax-Total	432.82	8.66	441.48
1953	06099189	MILLER RYAN THOMAS	Prop Tax	0.00	5.68	5.68
			RTX	284.21	0.00	284.21
			Prop Tax-Total	284.21	5.68	289.89
2018	06099255	ALLEN BOBBY J	Prop Tax	0.00	6.80	6.80
			RTX	339.84	0.00	339.84
			Prop Tax-Total	339.84	6.80	346.64
2025	06099262	EGAN THOMAS S	Prop Tax	0.00	7.37	7.37
			RTX	368.40	0.00	368.40
			Prop Tax-Total	368.40	7.37	375.77
2054	06099291	KANSAL ANIL	Prop Tax	0.00	6.84	6.84
			RTX	341.95	0.00	341.95
			Prop Tax-Total	341.95	6.84	348.79
2074	06099311	FELIPE JEFFREY	Prop Tax	0.00	9.68	9.68
			RTX	484.08	0.00	484.08
			Prop Tax-Total	484.08	9.68	493.76
2110	06099348	PEDERSON DEREK G	Prop Tax	0.00	6.48	6.48
			RTX	324.10	0.00	324.10
			Prop Tax-Total	324.10	6.48	330.58
2128	06099366	BOLER DANIEL J	Prop Tax	0.00	0.26	0.26
			RTX	13.05	0.00	13.05
			Prop Tax-Total	13.05	0.26	13.31
2143	06099381	SHAH SAMEER D	RTX	7.47	0.00	7.47
2154	06099392	ACKELS STEPHEN M	Prop Tax	0.00	6.31	6.31
			RTX	315.65	0.00	315.65
			Prop Tax-Total	315.65	6.31	321.96
2164	06099402	SANTHANAM SUNDARARAJAN	Prop Tax	0.00	6.26	6.26
			RTX	313.10	0.00	313.10
			Prop Tax-Total	313.10	6.26	319.36
2172	06099410	VEDRE UDAY R	Prop Tax	0.00	1.17	1.17
			RTX	58.63	0.00	58.63
			Prop Tax-Total	58.63	1.17	59.80

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
2214	06102013	JOHNSON JAY L	Prop Tax	0.00	4.22	4.22
			RTX	210.96	0.00	210.96
			Prop Tax-Total	210.96	4.22	215.18
2224	06102023	KIM SUK II	Prop Tax	0.00	4.00	4.00
			RTX	200.02	0.00	200.02
			Prop Tax-Total	200.02	4.00	204.02
2267	06102377	ARANGO JAIRO L	Prop Tax	0.00	6.41	6.41
			RTX	320.40	0.00	320.40
			Prop Tax-Total	320.40	6.41	326.81
2279	06102389	BERMUDEZ JOSE VICENTE	Prop Tax	0.00	6.73	6.73
			RTX	336.43	0.00	336.43
			Prop Tax-Total	336.43	6.73	343.16
2286	06117002	GUION WADE E	Prop Tax	0.00	0.88	0.88
			RTX	44.11	0.00	44.11
			Prop Tax-Total	44.11	0.88	44.99
2302	06117009	LURZ JONATHAN R	Prop Tax	0.00	5.33	5.33
			RTX	266.30	0.00	266.30
			Prop Tax-Total	266.30	5.33	271.63
2327	06117041	FORD ROBERT J	Prop Tax	0.00	2.72	2.72
			RTX	136.03	0.00	136.03
			Prop Tax-Total	136.03	2.72	138.75
2335	06117052	RILEY DEBORAH L	Prop Tax	0.00	0.66	0.66
			RTX	32.83	0.00	32.83
			Prop Tax-Total	32.83	0.66	33.49
2337	06117054	LEDFORD TRACY	Prop Tax	0.00	4.66	4.66
			RTX	233.23	0.00	233.23
			Prop Tax-Total	233.23	4.66	237.89
2374	06117105-A	NELSON EUGENE FREDERICK JR	Prop Tax	0.00	5.81	5.81
			RTX	290.54	0.00	290.54
			Prop Tax-Total	290.54	5.81	296.35
2379	06117110	KALMBACHER PEGGY ANN	Prop Tax	0.00	4.31	4.31
			RTX	215.66	0.00	215.66
			Prop Tax-Total	215.66	4.31	219.97
2412	06117143	KLEINBERG ALBERT J JR	Prop Tax	0.00	0.62	0.62
			RTX	30.75	0.00	30.75
			Prop Tax-Total	30.75	0.62	31.37
2425	06117156	LATORRE LUZ	Prop Tax	0.00	5.42	5.42
			RTX	271.15	0.00	271.15
			Prop Tax-Total	271.15	5.42	276.57

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
2428	06117159	LEDER MARY ELLEN	Prop Tax	0.00	1.88	1.88
			RTX	94.19	0.00	94.19
			Prop Tax-Total	94.19	1.88	96.07
2447	06117179	BRANAM JANE W	Prop Tax	0.00	4.43	4.43
			RTX	221.38	0.00	221.38
			Prop Tax-Total	221.38	4.43	225.81
2507	06117243	RIVERS REGINALD W	Prop Tax	0.00	8.65	8.65
			RTX	432.62	0.00	432.62
			Prop Tax-Total	432.62	8.65	441.27
2519	06117255	EXEMPLAR HOMES LLC	Prop Tax	0.00	1.12	1.12
			RTX	55.82	0.00	55.82
			Prop Tax-Total	55.82	1.12	56.94
2526	06117262	COBB CHRISTOPHER	Prop Tax	0.00	7.87	7.87
			RTX	393.46	0.00	393.46
			Prop Tax-Total	393.46	7.87	401.33
2547	06117283	GARBER DANIEL THOMAS	Prop Tax	0.00	11.51	11.51
			RTX	575.33	0.00	575.33
			Prop Tax-Total	575.33	11.51	586.84
2563	06117299	HGO DAI D	Prop Tax	0.00	8.04	8.04
			RTX	401.86	0.00	401.86
			Prop Tax-Total	401.86	8.04	409.90
2590	06120003-B	HELMS RICKY LEE	Prop Tax	0.00	4.24	4.24
			RTX	211.78	0.00	211.78
			Prop Tax-Total	211.78	4.24	216.02
2602	06120012-B	AYALA ALFREDO	Prop Tax	0.00	3.61	3.61
			RTX	180.38	0.00	180.38
			Prop Tax-Total	180.38	3.61	183.99
2614	06120012-P	OATES EDDIE BERNARD JR	Prop Tax	0.00	8.40	8.40
			RTX	420.24	0.00	420.24
			Prop Tax-Total	420.24	8.40	428.64
2617	06120013-A	HELMS JERRY WAYNE	Prop Tax	0.00	1.79	1.79
			RTX	89.57	0.00	89.57
			Prop Tax-Total	89.57	1.79	91.36
2621	06120017	TOLORDAVA DAVIT	Prop Tax	0.00	0.48	0.48
			RTX	23.76	0.00	23.76
			Prop Tax-Total	23.76	0.48	24.24
2627	06120018	HAYES KENT L	Prop Tax	0.00	2.92	2.92
			RTX	145.97	0.00	145.97
			Prop Tax-Total	145.97	2.92	148.89

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
2629	06120020	STASHCHAK MAKSYM	Prop Tax	0.00	4.93	4.93
			RTX	246.67	0.00	246.67
			Prop Tax-Total	246.67	4.93	251.60
2630	06120020-A	STASHCHAK MARINA	Prop Tax	0.00	5.29	5.29
			RTX	264.67	0.00	264.67
			Prop Tax-Total	264.67	5.29	269.96
2631	06120020-B	STASHCHAK MARINA	Prop Tax	0.00	5.42	5.42
			RTX	271.06	0.00	271.06
			Prop Tax-Total	271.06	5.42	276.48
2654	06120042	GOODALL WILL EDWARD JR	RTX	5.03	0.00	5.03
2684	06120072	FERRAZZO LAURA	Prop Tax	0.00	5.23	5.23
			RTX	261.55	0.00	261.55
			Prop Tax-Total	261.55	5.23	266.78
2685	06120073	SYKES ALAN JOYNER TRUSTEE	Prop Tax	0.00	4.73	4.73
			RTX	236.50	0.00	236.50
			Prop Tax-Total	236.50	4.73	241.23
2725	06120114	TIPPETT JEFFREY E	Prop Tax	0.00	5.24	5.24
			RTX	261.79	0.00	261.79
			Prop Tax-Total	261.79	5.24	267.03
2799	06120190	SITLER SCOTT R	Prop Tax	0.00	4.39	4.39
			RTX	219.58	0.00	219.58
			Prop Tax-Total	219.58	4.39	223.97
2807	06120198	HARRINGTON JOHN N	Prop Tax	0.00	5.14	5.14
			RTX	257.09	0.00	257.09
			Prop Tax-Total	257.09	5.14	262.23
2810	06120201	PERRY DANIELLE	Prop Tax	0.00	4.20	4.20
			RTX	210.24	0.00	210.24
			Prop Tax-Total	210.24	4.20	214.44
2817	06120208	BROMFIELD ROBERT	Prop Tax	0.00	4.11	4.11
			RTX	205.58	0.00	205.58
			Prop Tax-Total	205.58	4.11	209.69
2865	06120259	BARATTA PASQUALE D	Prop Tax	0.00	3.79	3.79
			RTX	189.70	0.00	189.70
			Prop Tax-Total	189.70	3.79	193.49
2903	06120297	PANDA MAHESH PRASAD	Prop Tax	0.00	6.89	6.89
			RTX	344.30	0.00	344.30
			Prop Tax-Total	344.30	6.89	351.19
2914	06120308	BRENNAN THOMAS EDWARD	Prop Tax	0.00	6.45	6.45
			RTX	322.46	0.00	322.46
			Prop Tax-Total	322.46	6.45	328.91

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
6306	06120328	M/I HOMES OF CHARLOTTE LLC	Prop Tax	0.00	1.26	1.26
			RTX	62.98	0.00	62.98
			Prop Tax-Total	62.98	1.26	64.24
2931	06123001	EVANS JANE	Prop Tax	0.00	0.83	0.83
			RTX	41.66	0.00	41.66
			Prop Tax-Total	41.66	0.83	42.49
2932	06123001-A	EVANS JANE	Prop Tax	0.00	0.22	0.22
			RTX	10.90	0.00	10.90
			Prop Tax-Total	10.90	0.22	11.12
2936	06123001-F	EVANS JANE	Prop Tax	0.00	1.02	1.02
			RTX	51.12	0.00	51.12
			Prop Tax-Total	51.12	1.02	52.14
2945	06123004-C	WILLIAMSON HEIDI S	Prop Tax	0.00	3.94	3.94
			RTX	197.09	0.00	197.09
			Prop Tax-Total	197.09	3.94	201.03
2965	06123021	LOWE PAMELA TRUSTEE	RTX	5.08	0.00	5.08
2997	06123053	ASSELL KRISTEN R	Prop Tax	0.00	4.69	4.69
			RTX	234.34	0.00	234.34
			Prop Tax-Total	234.34	4.69	239.03
3126	06123187	GURUMURTHY KIRAN K	Prop Tax	0.00	7.18	7.18
			RTX	358.90	0.00	358.90
			Prop Tax-Total	358.90	7.18	366.08
3158	06123219	GUSHUE CHRISTOPHER M	Prop Tax	0.00	9.77	9.77
			RTX	488.45	0.00	488.45
			Prop Tax-Total	488.45	9.77	498.22
3179	06123240	WILSON BRADLEY EDWARD	Prop Tax	0.00	10.23	10.23
			RTX	511.30	0.00	511.30
			Prop Tax-Total	511.30	10.23	521.53
3180	06123241	TUCKER WYATT THOMAS JR	Prop Tax	0.00	8.32	8.32
			RTX	415.92	0.00	415.92
			Prop Tax-Total	415.92	8.32	424.24
3183	06123244	COMBS ELROY JR	Prop Tax	0.00	9.53	9.53
			RTX	476.40	0.00	476.40
			Prop Tax-Total	476.40	9.53	485.93
3195	06123256	HOWARD DIANE J	Prop Tax	0.00	9.12	9.12
			RTX	455.90	0.00	455.90
			Prop Tax-Total	455.90	9.12	465.02
3237	06123298	FANALE ANTHONY	Prop Tax	0.00	8.90	8.90
			RTX	444.91	0.00	444.91
			Prop Tax-Total	444.91	8.90	453.81

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
3244	06123305	ROHR BRIAN	RTX	9.56	0.00	9.56
3247	06123308	BISIG COLLEEN M	Prop Tax	0.00	1.72	1.72
			RTX	85.79	0.00	85.79
			Prop Tax-Total	85.79	1.72	87.51
3252	06123313	MARIN MARIA E	Prop Tax	0.00	10.57	10.57
			RTX	528.48	0.00	528.48
			Prop Tax-Total	528.48	10.57	539.05
3261	06123322	BURNS EDWARD JOSEPH	Prop Tax	0.00	10.48	10.48
			RTX	524.16	0.00	524.16
			Prop Tax-Total	524.16	10.48	534.64
3262	06123323	POWELL KEVIN	Prop Tax	0.00	12.09	12.09
			RTX	604.42	0.00	604.42
			Prop Tax-Total	604.42	12.09	616.51
3265	06123326	MIRIYALA VENKATA	Prop Tax	0.00	9.16	9.16
			RTX	457.78	0.00	457.78
			Prop Tax-Total	457.78	9.16	466.94
3281	06123342	SCHOLTEN RYAN T	Prop Tax	0.00	9.56	9.56
			RTX	478.08	0.00	478.08
			Prop Tax-Total	478.08	9.56	487.64
3287	06123348	RAMIREZ RICHARD CUEBAS	Prop Tax	0.00	10.42	10.42
			RTX	521.09	0.00	521.09
			Prop Tax-Total	521.09	10.42	531.51
3335	06126038	PODREBARAC DREW	Prop Tax	0.00	2.62	2.62
			RTX	131.09	0.00	131.09
			Prop Tax-Total	131.09	2.62	133.71
6333	06129030-A	PODREBARAC DREW	Prop Tax	0.00	3.76	3.76
			RTX	188.16	0.00	188.16
			Prop Tax-Total	188.16	3.76	191.92
6335	06129030-C	PATEL UDAY	Prop Tax	0.00	4.06	4.06
			RTX	203.23	0.00	203.23
			Prop Tax-Total	203.23	4.06	207.29
3399	06129040	HOUSER STEPHEN L JR	Prop Tax	0.00	4.76	4.76
			RTX	237.94	0.00	237.94
			Prop Tax-Total	237.94	4.76	242.70
3400	06129041	DPOD LLC	Prop Tax	0.00	0.59	0.59
			RTX	29.47	0.00	29.47
			Prop Tax-Total	29.47	0.59	30.06
3431	06129068	BRAMAN JACK KENNETH	Prop Tax	0.00	9.34	9.34
			RTX	466.94	0.00	466.94
			Prop Tax-Total	466.94	9.34	476.28

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
3434	06129071	GARRETT JOHN	Prop Tax	0.00	8.73	8.73
			RTX	<u>436.61</u>	<u>0.00</u>	<u>436.61</u>
			Prop Tax-Total	436.61	8.73	445.34
3477	06129116	TEODOROVICI EMILIA M	Prop Tax	0.00	8.66	8.66
			RTX	<u>433.01</u>	<u>0.00</u>	<u>433.01</u>
			Prop Tax-Total	433.01	8.66	441.67
3481	06132001-A	MORRISON HENDERSON JR	Prop Tax	0.00	0.57	0.57
			RTX	<u>28.70</u>	<u>0.00</u>	<u>28.70</u>
			Prop Tax-Total	28.70	0.57	29.27
3485	06132001-F	MORRISON SAMUEL ELLIOTT	Prop Tax	0.00	3.48	3.48
			RTX	<u>174.24</u>	<u>0.00</u>	<u>174.24</u>
			Prop Tax-Total	174.24	3.48	177.72
3486	06132001-G	MORRISON WORTHELL JR	Prop Tax	0.00	2.30	2.30
			RTX	<u>114.96</u>	<u>0.00</u>	<u>114.96</u>
			Prop Tax-Total	114.96	2.30	117.26
3487	06132001-H	BETHEL CHRISTIAN FELLOWSHIP	Prop Tax	0.00	1.95	1.95
			RTX	<u>97.44</u>	<u>0.00</u>	<u>97.44</u>
			Prop Tax-Total	97.44	1.95	99.39
3523	06147016-A	SADLER CHARLES R	Prop Tax	0.00	5.68	5.68
			RTX	<u>284.11</u>	<u>0.00</u>	<u>284.11</u>
			Prop Tax-Total	284.11	5.68	289.79
3552	06147041	KLAS JENNIFER M	Prop Tax	0.00	5.37	5.37
			RTX	<u>268.32</u>	<u>0.00</u>	<u>268.32</u>
			Prop Tax-Total	268.32	5.37	273.69
3599	06147090	SALTER CHARLES TILLMAN	Prop Tax	0.00	8.14	8.14
			RTX	<u>406.85</u>	<u>0.00</u>	<u>406.85</u>
			Prop Tax-Total	406.85	8.14	414.99
3634	06147126	ELLIS ANNE A	Prop Tax	0.00	1.76	1.76
			RTX	<u>87.84</u>	<u>0.00</u>	<u>87.84</u>
			Prop Tax-Total	87.84	1.76	89.60
3665	06147157	JONES DARCEY S	Prop Tax	0.00	7.35	7.35
			RTX	<u>367.44</u>	<u>0.00</u>	<u>367.44</u>
			Prop Tax-Total	367.44	7.35	374.79
3678	06147170	BADIANI PREMAL	Prop Tax	0.00	9.36	9.36
			RTX	<u>467.95</u>	<u>0.00</u>	<u>467.95</u>
			Prop Tax-Total	467.95	9.36	477.31
3679	06147171	BLAKABUTUKA ATIYA	Prop Tax	0.00	8.76	8.76
			RTX	<u>437.90</u>	<u>0.00</u>	<u>437.90</u>
			Prop Tax-Total	437.90	8.76	446.66

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
3691	06147183	MANTE EBENEZER	Prop Tax	0.00	9.30	9.30
			RTX	464.83	0.00	464.83
			Prop Tax-Total	464.83	9.30	474.13
3693	06147185	PISTIOLIS HARRIS	Prop Tax	0.00	1.66	1.66
			RTX	82.75	0.00	82.75
			Prop Tax-Total	82.75	1.66	84.41
3730	06150002	MATTHEWS MARY LANEY	Prop Tax	0.00	1.38	1.38
			RTX	68.83	0.00	68.83
			Prop Tax-Total	68.83	1.38	70.21
3738	06150010	BURLOS CHRISTOPHER P	Prop Tax	0.00	5.02	5.02
			RTX	251.04	0.00	251.04
			Prop Tax-Total	251.04	5.02	256.06
3769	06150044	ANDERSON NANCY DELANEY	Prop Tax	0.00	3.55	3.55
			RTX	177.60	0.00	177.60
			Prop Tax-Total	177.60	3.55	181.15
3770	06150044-A	ANDERSON PHILLIP G	Prop Tax	0.00	6.50	6.50
			RTX	324.77	0.00	324.77
			Prop Tax-Total	324.77	6.50	331.27
3778	06150047	ANDERSON NANCY D	Prop Tax	0.00	2.08	2.08
			RTX	104.02	0.00	104.02
			Prop Tax-Total	104.02	2.08	106.10
3792	06150059-B	MOORE MARGARET COREY TRUSTEE	Prop Tax	0.00	8.52	8.52
			RTX	425.81	0.00	425.81
			Prop Tax-Total	425.81	8.52	434.33
3793	06150059-C	MOORE JAMES LLOYD JR	Prop Tax	0.00	0.82	0.82
			RTX	41.18	0.00	41.18
			Prop Tax-Total	41.18	0.82	42.00
3797	06150063	HELMS GERALD CLYDE	Prop Tax	0.00	3.73	3.73
			RTX	186.67	0.00	186.67
			Prop Tax-Total	186.67	3.73	190.40
3798	06150064-A	HELMS GERALD C	Prop Tax	0.00	0.16	0.16
			RTX	7.97	0.00	7.97
			Prop Tax-Total	7.97	0.16	8.13
3851	06150106	REA CHRISTOPHER A	Prop Tax	0.00	0.18	0.18
			RTX	8.83	0.00	8.83
			Prop Tax-Total	8.83	0.18	9.01
3869	06150124	MCGEE CATHERINE I	Prop Tax	0.00	3.43	3.43
			RTX	171.36	0.00	171.36
			Prop Tax-Total	171.36	3.43	174.79

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
3878 06150133		COBB LOUIS KENT TRUSTEE	Prop Tax	0.00	3.13	3.13
			RTX	156.43	0.00	156.43
			Prop Tax-Total	156.43	3.13	159.56
3908 06150164		BUTLER ZACHARY J	Prop Tax	0.00	3.31	3.31
			RTX	165.74	0.00	165.74
			Prop Tax-Total	165.74	3.31	169.05
3961 06153009		HOOD REAL ESTATE LLC AMELIA HO	Prop Tax	0.00	12.42	12.42
			RTX	620.88	0.00	620.88
			Prop Tax-Total	620.88	12.42	633.30
3963 06153011		VANG NANCY	Prop Tax	0.00	1.08	1.08
			RTX	54.14	0.00	54.14
			Prop Tax-Total	54.14	1.08	55.22
3974 06153012-K		GRAINGER KELLY M	Prop Tax	0.00	0.62	0.62
			RTX	30.77	0.00	30.77
			Prop Tax-Total	30.77	0.62	31.39
3975 06153012-L		GRAINGER KELLY M	Prop Tax	0.00	0.18	0.18
			RTX	8.93	0.00	8.93
			Prop Tax-Total	8.93	0.18	9.11
3976 06153013		HEMBY KENNETH HOWARD ET AL	Prop Tax	0.00	3.11	3.11
			RTX	155.52	0.00	155.52
			Prop Tax-Total	155.52	3.11	158.63
3985 06153014-F		PAAJA LLC	Prop Tax	0.00	0.73	0.73
			RTX	36.38	0.00	36.38
			Prop Tax-Total	36.38	0.73	37.11
3992 06153019		IGLESIAS TINA	Prop Tax	0.00	3.67	3.67
			RTX	183.41	0.00	183.41
			Prop Tax-Total	183.41	3.67	187.08
3997 06153023		LITTLE WILLIAM E JR	Prop Tax	0.00	5.92	5.92
			RTX	295.92	0.00	295.92
			Prop Tax-Total	295.92	5.92	301.84
4010 06153035		ROGERS JAMES C & KRISTINA	Prop Tax	0.00	3.43	3.43
			RTX	171.60	0.00	171.60
			Prop Tax-Total	171.60	3.43	175.03
4029 06153057		CULBERTSON KYM R	Prop Tax	0.00	3.16	3.16
			RTX	158.16	0.00	158.16
			Prop Tax-Total	158.16	3.16	161.32
4032 06153060		BRASCH JULIA SMITH	Prop Tax	0.00	2.92	2.92
			RTX	146.14	0.00	146.14
			Prop Tax-Total	146.14	2.92	149.06

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
4036	06153084	COX JAMES E	Prop Tax	0.00	4.41	4.41
			RTX	220.56	0.00	220.56
			Prop Tax-Total	220.56	4.41	224.97
4076	06153125	NAPRIYENKO ANATOLIY V	Prop Tax	0.00	1.90	1.90
			RTX	94.90	0.00	94.90
			Prop Tax-Total	94.90	1.90	96.80
4083	06153132	DENISOVICH INNA	Prop Tax	0.00	10.27	10.27
			RTX	513.46	0.00	513.46
			Prop Tax-Total	513.46	10.27	523.73
4104	06153153	GALICH JOHN W JR	Prop Tax	0.00	8.51	8.51
			RTX	425.33	0.00	425.33
			Prop Tax-Total	425.33	8.51	433.84
4116	06153166	OKOCHA CHIEDU	Prop Tax	0.00	11.77	11.77
			RTX	588.29	0.00	588.29
			Prop Tax-Total	588.29	11.77	600.06
4118	06153168	CHUKWUEKE PATRICIA I	Prop Tax	0.00	8.05	8.05
			RTX	402.43	0.00	402.43
			Prop Tax-Total	402.43	8.05	410.48
4126	06153177	WILLIAMS DE'ANGELO	Prop Tax	0.00	12.51	12.51
			RTX	625.58	0.00	625.58
			Prop Tax-Total	625.58	12.51	638.09
4127	06153178	PATTERSON DAVID L	Prop Tax	0.00	7.87	7.87
			RTX	393.31	0.00	393.31
			Prop Tax-Total	393.31	7.87	401.18
4142	06153193	KOTHADIA BINDU J	Prop Tax	0.00	19.04	19.04
			RTX	951.98	0.00	951.98
			Prop Tax-Total	951.98	19.04	971.02
4150	06153201	DAVIS THOMAS	Prop Tax	0.00	23.70	23.70
			RTX	1,185.07	0.00	1,185.07
			Prop Tax-Total	1,185.07	23.70	1,208.77
4163	06153214	SIMPSON DANNY W	Prop Tax	0.00	3.23	3.23
			RTX	161.40	0.00	161.40
			Prop Tax-Total	161.40	3.23	164.63
4166	06153217	HEDGES CHRISTINA RAE	Prop Tax	0.00	3.22	3.22
			RTX	160.80	0.00	160.80
			Prop Tax-Total	160.80	3.22	164.02
4180	06153288	KHOSLA RAJESH	Prop Tax	0.00	2.47	2.47
			RTX	123.65	0.00	123.65
			Prop Tax-Total	123.65	2.47	126.12

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
4185 06153293		REICHBACH ROY EVAN	Prop Tax	0.00	13.99	13.99
			RTX	699.70	0.00	699.70
			Prop Tax-Total	699.70	13.99	713.69
4191 06153299		CARDONE PAUL P	Prop Tax	0.00	19.15	19.15
			RTX	957.46	0.00	957.46
			Prop Tax-Total	957.46	19.15	976.61
4192 06153301		PROVIDENCE ESTATE HOLDINGS LLC	Prop Tax	0.00	2.44	2.44
			RTX	122.02	0.00	122.02
			Prop Tax-Total	122.02	2.44	124.46
4193 06153302		DELPH CHARLES E JR TRUSTEE	Prop Tax	0.00	13.24	13.24
			RTX	662.06	0.00	662.06
			Prop Tax-Total	662.06	13.24	675.30
4194 06153303		PROVIDENCE ESTATE HOLDINGS LLC	Prop Tax	0.00	2.45	2.45
			RTX	122.40	0.00	122.40
			Prop Tax-Total	122.40	2.45	124.85
4197 06153306		GARNER CHARLES H III	Prop Tax	0.00	11.81	11.81
			RTX	590.35	0.00	590.35
			Prop Tax-Total	590.35	11.81	602.16
4217 06153326		UDOH ETIM J	Prop Tax	0.00	7.41	7.41
			RTX	370.37	0.00	370.37
			Prop Tax-Total	370.37	7.41	377.78
4218 06153327		PROKOPOVYCH ROMAN	Prop Tax	0.00	6.64	6.64
			RTX	331.78	0.00	331.78
			Prop Tax-Total	331.78	6.64	338.42
4241 06153350		RUFFOLO LOUIS	Prop Tax	0.00	6.47	6.47
			RTX	323.42	0.00	323.42
			Prop Tax-Total	323.42	6.47	329.89
4243 06153352		SAKTHIVEL PALANISAMY	Prop Tax	0.00	7.00	7.00
			RTX	349.78	0.00	349.78
			Prop Tax-Total	349.78	7.00	356.78
4261 06156007-E		KAPITAN RICHARD	RTX	8.39	0.00	8.39
6339 06174006-A		ZALINSKY DAN	Prop Tax	0.00	2.61	2.61
			RTX	130.27	0.00	130.27
			Prop Tax-Total	130.27	2.61	132.88
4290 06174013		COSMA DANIEL	Prop Tax	0.00	2.62	2.62
			RTX	131.23	0.00	131.23
			Prop Tax-Total	131.23	2.62	133.85
4292 06174015		ELLISON VICTOR A	Prop Tax	0.00	2.62	2.62
			RTX	131.04	0.00	131.04
			Prop Tax-Total	131.04	2.62	133.66

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
4313	06174036	POSTON WILLIAM K	Prop Tax	0.00	11.88	11.88
			RTX	594.05	0.00	594.05
			Prop Tax-Total	594.05	11.88	605.93
4319	06174042	LEE BRENT TAYLOR	Prop Tax	0.00	12.02	12.02
			RTX	600.77	0.00	600.77
			Prop Tax-Total	600.77	12.02	612.79
4332	06174055	GILLETTE MICHAEL T	Prop Tax	0.00	11.78	11.78
			RTX	588.82	0.00	588.82
			Prop Tax-Total	588.82	11.78	600.60
4338	06174061	WHITE JONATHAN W	RTX	9.53	0.00	9.53
4352	06174075	SHIM JAE OK TRUSTEE	Prop Tax	0.00	11.13	11.13
			RTX	556.37	0.00	556.37
			Prop Tax-Total	556.37	11.13	567.50
4385	06174109	TEKIN SAMI	Prop Tax	0.00	12.74	12.74
			RTX	636.96	0.00	636.96
			Prop Tax-Total	636.96	12.74	649.70
4395	06174119	M2 DEVELOPMENT GROUP LLC	Prop Tax	0.00	2.58	2.58
			RTX	128.88	0.00	128.88
			Prop Tax-Total	128.88	2.58	131.46
4439	06174320	JARIWALA BALVANTKUMAR CHHOTUBH	Prop Tax	0.00	15.93	15.93
			RTX	796.27	0.00	796.27
			Prop Tax-Total	796.27	15.93	812.20
4487	06174370	RODGERSON JAMES W	Prop Tax	0.00	10.48	10.48
			RTX	523.82	0.00	523.82
			Prop Tax-Total	523.82	10.48	534.30
4495	06174378	TREXLER ROBERT HAROLD	RTX	15.32	0.00	15.32
4497	06174380	SENSABAUGH DOMINIQUE	Prop Tax	0.00	11.39	11.39
			RTX	569.47	0.00	569.47
			Prop Tax-Total	569.47	11.39	580.86
4506	06174389	LEWIS RHONDA D	Prop Tax	0.00	21.24	21.24
			RTX	1,062.05	0.00	1,062.05
			Prop Tax-Total	1,062.05	21.24	1,083.29
4511	06174394	WARSHAWSKY TROY	Prop Tax	0.00	2.59	2.59
			RTX	129.65	0.00	129.65
			Prop Tax-Total	129.65	2.59	132.24
4521	06174405	RYAN GAIL T TRUSTEE	Prop Tax	0.00	11.03	11.03
			RTX	551.66	0.00	551.66
			Prop Tax-Total	551.66	11.03	562.69

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
4527	06177010	MARTINS EDER	Prop Tax	0.00	1.64	1.64
			RTX	82.08	0.00	82.08
			Prop Tax-Total	82.08	1.64	83.72
4543	06177023	BEHLING GREGORY	Prop Tax	0.00	10.97	10.97
			RTX	548.30	0.00	548.30
			Prop Tax-Total	548.30	10.97	559.27
4546	06177027	FESEL JOSH	Prop Tax	0.00	7.82	7.82
			RTX	390.82	0.00	390.82
			Prop Tax-Total	390.82	7.82	398.64
4568	06177051	TAYLOR CHRISTOPHER	Prop Tax	0.00	2.72	2.72
			RTX	136.18	0.00	136.18
			Prop Tax-Total	136.18	2.72	138.90
4574	06177057	DUNLAP JOHN	Prop Tax	0.00	12.10	12.10
			RTX	605.14	0.00	605.14
			Prop Tax-Total	605.14	12.10	617.24
4578	06177062	PORTER CHADRICK	Prop Tax	0.00	7.77	7.77
			RTX	388.27	0.00	388.27
			Prop Tax-Total	388.27	7.77	396.04
4585	06177068	LASCARA MICHAEL ANTHONY	Prop Tax	0.00	11.38	11.38
4621	06177107	FELDMAN CRAIG ALLAN	Prop Tax	0.00	12.82	12.82
			RTX	640.90	0.00	640.90
			Prop Tax-Total	640.90	12.82	653.72
4622	06180003	BRIDGET HOLDINGS LLC	Prop Tax	0.00	2.49	2.49
			RTX	124.27	0.00	124.27
			Prop Tax-Total	124.27	2.49	126.76
4633	06180027	PATCH LORRAINE J TRUSTEE	Prop Tax	0.00	4.29	4.29
			RTX	214.56	0.00	214.56
			Prop Tax-Total	214.56	4.29	218.85
4646	06180040	ANDRONIC YELENA B	Prop Tax	0.00	3.52	3.52
			RTX	175.82	0.00	175.82
			Prop Tax-Total	175.82	3.52	179.34
4648	06180043	BEAMER MICHELLE B	Prop Tax	0.00	3.66	3.66
			RTX	183.22	0.00	183.22
			Prop Tax-Total	183.22	3.66	186.88
4655	06180050	MOSS DONALD SCOTT	Prop Tax	0.00	3.93	3.93
			RTX	196.70	0.00	196.70
			Prop Tax-Total	196.70	3.93	200.63
4689	06180353	RICHMOND HILL DEVELOPMENTS LLC	Prop Tax	0.00	1.44	1.44
			RTX	72.00	0.00	72.00
			Prop Tax-Total	72.00	1.44	73.44

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
4698	06180362	RICHMOND HILL LAND DEVELOPMENT	Prop Tax	0.00	1.44	1.44
			RTX	72.00	0.00	72.00
			Prop Tax-Total	72.00	1.44	73.44
4701	06180365	TESSIN BRIAN B	Prop Tax	0.00	8.50	8.50
			RTX	424.80	0.00	424.80
			Prop Tax-Total	424.80	8.50	433.30
4712	06180376	AYADI RAOUDHA	RTX	9.06	0.00	9.06
4714	06180378	DANNEMAN MICHAEL ADAM	Prop Tax	0.00	6.37	6.37
			RTX	318.48	0.00	318.48
			Prop Tax-Total	318.48	6.37	324.85
4725	06180389	WANG LIANG	Prop Tax	0.00	7.18	7.18
			RTX	358.80	0.00	358.80
			Prop Tax-Total	358.80	7.18	365.98
4778	07135062	DOZIER REBECCA B	RTX	8.16	0.00	8.16
4801	07138014	RICHARDSON BARRY	Prop Tax	0.00	4.12	4.12
			RTX	206.02	0.00	206.02
			Prop Tax-Total	206.02	4.12	210.14
4846	07138057	RUSHING AMANDA WATSON	Prop Tax	0.00	3.92	3.92
			RTX	195.84	0.00	195.84
			Prop Tax-Total	195.84	3.92	199.76
4857	07138067	SECREST CHRISTOPHER MICHAEL	Prop Tax	0.00	4.31	4.31
			RTX	215.33	0.00	215.33
			Prop Tax-Total	215.33	4.31	219.64
4862	07138072	DIXON JILL M	Prop Tax	0.00	7.25	7.25
			RTX	362.54	0.00	362.54
			Prop Tax-Total	362.54	7.25	369.79
4869	07138079	SKETO KAY S	Prop Tax	0.00	4.23	4.23
			RTX	211.25	0.00	211.25
			Prop Tax-Total	211.25	4.23	215.48
4887	07138095	SEARCEY LYNDIA P	Prop Tax	0.00	0.89	0.89
			RTX	44.39	0.00	44.39
			Prop Tax-Total	44.39	0.89	45.28
4889	07138097	BELL BEVERLY	Prop Tax	95.07	4.16	99.23
			RTX	112.82	0.00	112.82
			Prop Tax-Total	207.89	4.16	212.05
4893	07138101	WEASE JAMES	Prop Tax	0.00	5.00	5.00
			RTX	250.22	0.00	250.22
			Prop Tax-Total	250.22	5.00	255.22

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
4946	07138154	KING JAMES D JR	Prop Tax	0.00	3.29	3.29
			RTX	164.26	0.00	164.26
			Prop Tax-Total	164.26	3.29	167.55
4980	07150012-A	BRAGA EMERSON	Prop Tax	0.00	0.65	0.65
			RTX	32.74	0.00	32.74
			Prop Tax-Total	32.74	0.65	33.39
4981	07150012-B	PARNELL MONICA F	Prop Tax	0.00	1.99	1.99
			RTX	99.70	0.00	99.70
			Prop Tax-Total	99.70	1.99	101.69
4982	07150012-C	BRAGA EMERSON	Prop Tax	0.00	0.58	0.58
			RTX	28.80	0.00	28.80
			Prop Tax-Total	28.80	0.58	29.38
4993	07150073	JOHN DANIEL R	Prop Tax	0.00	0.84	0.84
			RTX	41.76	0.00	41.76
			Prop Tax-Total	41.76	0.84	42.60
4996	07150076	PARAMORE JENNIFER SOULE TRUSTE	Prop Tax	0.00	5.07	5.07
			RTX	253.39	0.00	253.39
			Prop Tax-Total	253.39	5.07	258.46
5037	07150598	ZHAO HONGQUAN	Prop Tax	0.00	5.52	5.52
			RTX	275.76	0.00	275.76
			Prop Tax-Total	275.76	5.52	281.28
5044	07150605	KENNEDY ALAN	Prop Tax	0.00	0.26	0.26
			RTX	12.77	0.00	12.77
			Prop Tax-Total	12.77	0.26	13.03
5045	07150606	KENNEDY ALAN	Prop Tax	0.00	0.26	0.26
			RTX	12.77	0.00	12.77
			Prop Tax-Total	12.77	0.26	13.03
5071	07150652	JANAKIRAMAN SRIDHAR	Prop Tax	0.00	5.42	5.42
			RTX	270.77	0.00	270.77
			Prop Tax-Total	270.77	5.42	276.19
5095	07150676	DAS SHANTANU	Prop Tax	0.00	1.51	1.51
			RTX	75.60	0.00	75.60
			Prop Tax-Total	75.60	1.51	77.11
5098	07150679	MAROHN DOUGLAS W	Prop Tax	0.00	2.02	2.02
			RTX	100.80	0.00	100.80
			Prop Tax-Total	100.80	2.02	102.82
5102	07150683	MOHAMMED IMADUDDIN K	Prop Tax	0.00	2.02	2.02
			RTX	100.80	0.00	100.80
			Prop Tax-Total	100.80	2.02	102.82

Account	Prop/Parcel/	Owner Name	Service	Principal Bal	Penalty	Total
5103	07150684	RANASINGHE AMILA	Prop Tax	0.00	2.02	2.02
			RTX	100.80	0.00	100.80
			Prop Tax-Total	100.80	2.02	102.82
5104	07150685	MEHTA RIMA J	Prop Tax	0.00	2.02	2.02
			RTX	100.80	0.00	100.80
			Prop Tax-Total	100.80	2.02	102.82
5105	07150686	DORBOR ISAAC	Prop Tax	0.00	2.02	2.02
			RTX	100.80	0.00	100.80
			Prop Tax-Total	100.80	2.02	102.82
5106	07150687	MARATHA BHIMESWAR RAO KHARADE	Prop Tax	0.00	2.02	2.02
			RTX	100.80	0.00	100.80
			Prop Tax-Total	100.80	2.02	102.82
5108	07150689	KALLIKADAVIL ARUN	Prop Tax	0.00	2.02	2.02
			RTX	100.80	0.00	100.80
			Prop Tax-Total	100.80	2.02	102.82
5110	07150691	MEDLOCK JOSEPH PRESTON III	Prop Tax	0.00	2.02	2.02
			RTX	36.74	0.00	36.74
			Prop Tax-Total	36.74	2.02	38.76
5112	07150693	SHANMUGAM PARTHIBAN TIRUVAYUR	Prop Tax	0.00	2.02	2.02
			RTX	100.80	0.00	100.80
			Prop Tax-Total	100.80	2.02	102.82
5123	07153002-B	KILGO JAMES W	Prop Tax	0.00	1.17	1.17
			RTX	58.62	0.00	58.62
			Prop Tax-Total	58.62	1.17	59.79
5134	07153012	DANGSON-PHAM FAMILY TRUST	RTX	6.20	0.00	6.20
5161	07153039	O'CONNOR WALTER H	Prop Tax	0.00	5.03	5.03
			RTX	251.33	0.00	251.33
			Prop Tax-Total	251.33	5.03	256.36
6041	E7150011	AUTRY PEGGY M	Prop Tax	0.00	5.28	5.28
			RTX	263.81	0.00	263.81
			Prop Tax-Total	263.81	5.28	269.09
6045	F7150011-A	AUTRY PEGGY M	Prop Tax	0.00	2.01	2.01
			RTX	100.70	0.00	100.70
			Prop Tax-Total	100.70	2.01	102.71

Type Service	Accounts	Principal Bal	Penalty	Total
RES	330			
Prop Tax		95.07	1,560.64	1,655.71
LLB		28.16	0.00	28.16
PTX		281.74	0.00	281.74
RTX		77,112.26	11.39	77,123.65
Prop Tax-Total		77,517.23	1,572.03	79,089.26
All	330			
Prop Tax		95.07	1,560.64	1,655.71
LLB		28.16	0.00	28.16
PTX		281.74	0.00	281.74
RTX		77,112.26	11.39	77,123.65
Prop Tax-Total		77,517.23	1,572.03	79,089.26

Tax Year	Service	Prev Pen Bal Penalty Charge	Prev Prin Bal Total Billed	Calc Billed Adjust Bill	Bal Adj Prin Adj Penalty	Pay Prin Apply Overpay	Pay Penalty Penalty Bal	Prin Balance Total Balance
2021	Prop Tax	1,566.84	95.07	0.00	0.00	0.00	6.20-	95.07
		0.00	0.00	0.00	0.00	0.00	1,560.64	1,655.71
	LLB	0.00	28.16	0.00	0.00	0.00	0.00	28.16
		0.00	0.00	0.00	0.00	0.00	0.00	28.16
	PTX	0.00	281.74	0.00	0.00	0.00	0.00	281.74
		0.00	0.00	0.00	0.00	0.00	0.00	281.74
	RTX	11.39	77,416.00	0.00	0.00	303.74-	0.00	77,112.26
		0.00	0.00	0.00	0.00	0.00	11.39	77,123.65
	Total for 2021	1,578.23	77,820.97	0.00	0.00	303.74-	6.20-	77,517.23
		0.00	0.00	0.00	0.00	0.00	1,572.03	79,089.26
ALL	Prop Tax	1,566.84	95.07	0.00	0.00	0.00	6.20-	95.07
		0.00	0.00	0.00	0.00	0.00	1,560.64	1,655.71
	LLB	0.00	28.16	0.00	0.00	0.00	0.00	28.16
		0.00	0.00	0.00	0.00	0.00	0.00	28.16
	PTX	0.00	281.74	0.00	0.00	0.00	0.00	281.74
		0.00	0.00	0.00	0.00	0.00	0.00	281.74
	RTX	11.39	77,416.00	0.00	0.00	303.74-	0.00	77,112.26
		0.00	0.00	0.00	0.00	0.00	11.39	77,123.65
	Total for ALL Years	1,578.23	77,820.97	0.00	0.00	303.74-	6.20-	77,517.23
		0.00	0.00	0.00	0.00	0.00	1,572.03	79,089.26

NOTE: Prior Year/Period Principal and Penalty ARE NOT included on this report.

January 25, 2022

Mr. Leamon Brice
Interim Zoning Administrator/Town Planner
Town of Weddington
1924 Weddington Road
Weddington, NC 28104

SUBJECT: Weddington Acres
Reduction of Roadway and Utilities Performance Bond

Dear Leamon:

LaBella has verified the satisfactory completion of construction activities shown in the performance bond estimate dated January 21, 2021 (Attachment 1). Water and sewer utilities have been formally accepted by Union County Public Works (Attachment 2). Maintenance of Erosion control measures, placement of final layer of asphalt, and submittal of storm drainage as-built survey are not yet completed, and construction costs for these items are shown on the Engineer's estimate. The current performance bond may be reduced to the amount of \$256,862.31 as shown on the estimate.

Sincerely,

LaBella Associates



Bonnie A. Fisher, PE
Project Manager

Attachments

cc: Connor Horn, W.K. Dickson

WEDDINGTON ACRES SUBDIVISION

Bond Cost Estimate Reduction

January 21, 2022



Item No.	Description	Quantity	Unit	Unit Price	Extended Total	Percent Complete	Percent Remaining	Reduced Total
1	Clearing and Grubbing	13	AC	\$5,000.00	\$65,000.00	100%	0%	\$0.00
2	Topsoiling (On-Site stripping and final placement, assume 6" depth)	7,506	CY	\$2.00	\$15,012.00	100%	0%	\$0.00
3	Basin Stockpile to Fill	8,036	CY	\$1.60	\$12,857.60	0%	100%	\$12,857.60
4	Cut to Fill	18,766	CY	\$2.00	\$37,532.00	90%	10%	\$3,753.20
5	On-Site Borrow/Swap	7,506	CY	\$3.60	\$27,021.60	100%	0%	\$0.00
6	Respread Topsoil	7,506	CY	\$2.00	\$15,012.00	95%	5%	\$750.60
7	Fine Grading Road Subgrade	24,638	SY	\$1.70	\$41,884.60	90%	10%	\$4,188.46
8	Dress Shoulders & Ditchlines	39,003	SY	\$0.80	\$31,202.40	90%	10%	\$3,120.24
9	15" RCP (Class III)	1,019	LF	\$35.90	\$36,582.10	90%	10%	\$3,658.21
10	15" RCP (Class V)	181	LF	\$44.70	\$8,090.70	90%	10%	\$809.07
11	18" RCP	359	LF	\$40.60	\$14,575.40	90%	10%	\$1,457.54
12	24" RCP	1,188	LF	\$47.20	\$56,073.60	90%	10%	\$5,607.36
13	30" RCP	564	LF	\$61.80	\$34,855.20	90%	10%	\$3,485.52
14	36" RCP	167	LF	\$79.30	\$13,243.10	90%	10%	\$1,324.31
15	42" RCP	144	LF	\$96.80	\$13,939.20	90%	10%	\$1,393.92
16	Drop Inlet	25	EA	\$3,210.00	\$80,250.00	90%	10%	\$8,025.00
17	Junction Box	5	EA	\$2,580.00	\$12,900.00	90%	10%	\$1,290.00
18	15" FES w/ Rip Rap	5	EA	\$1,900.00	\$9,500.00	90%	10%	\$950.00
19	18" FES w/ Rip Rap	1	EA	\$1,990.00	\$1,990.00	90%	10%	\$199.00
20	30" FES w/ Rip Rap	1	EA	\$3,000.00	\$3,000.00	90%	10%	\$300.00
21	36" FES w/ Rip Rap	1	EA	\$4,030.00	\$4,030.00	90%	10%	\$403.00
22	42" FES w/ Rip Rap	2	EA	\$4,670.00	\$9,340.00	90%	10%	\$934.00
23	Temporary Diversion Ditch	3,800	LF	\$3.00	\$11,400.00	80%	20%	\$2,280.00
24	Silt Fence	5,820	LF	\$2.00	\$11,640.00	80%	20%	\$2,328.00
25	Silt Fence Outlet	10	EA	\$350.00	\$3,500.00	80%	20%	\$700.00
26	Tree Protection Fence	850	LF	\$1.80	\$1,530.00	80%	20%	\$306.00
27	Straw Wattle	74	EA	\$33.00	\$2,442.00	80%	20%	\$488.40
28	Sediment Basin 1	1	LS	\$66,905.00	\$66,905.00	80%	20%	\$13,381.00
29	Sediment Basin 2	1	LS	\$76,605.00	\$76,605.00	80%	20%	\$15,321.00
30	Temporary Seeding	8	AC	\$1,400.00	\$11,200.00	80%	20%	\$2,240.00
31	Erosion Control Maintenance	1	LS	\$6,700.00	\$6,700.00	0%	100%	\$6,700.00
32	Temporary Inlet Protection	25	EA	\$350.00	\$8,750.00	80%	20%	\$1,750.00
33	Temporary Construction Entrance	2	EA	\$4,000.00	\$8,000.00	80%	20%	\$1,600.00
34	8" PVC Gravity Sewer	2,158	LF	\$35.70	\$77,040.60	90%	10%	\$7,704.06
35	8" DIP Gravity Sewer	151	LF	\$47.60	\$7,187.60	90%	10%	\$718.76
36	Bedding	3,619	LF	\$5.00	\$18,095.00	100%	0%	\$0.00
37	Manhole	15	EA	\$4,540.00	\$68,100.00	100%	0%	\$0.00
38	4" Gravity Sewer Lateral	25	EA	\$500.00	\$12,500.00	100%	0%	\$0.00
39	Bedding for Laterals	680	LF	\$5.00	\$3,400.00	100%	0%	\$0.00
40	Test for Laterals	680	LF	\$1.00	\$680.00	100%	0%	\$0.00
41	6" PVC Water Distribution	1,905	LF	\$22.30	\$42,481.50	100%	0%	\$0.00
42	6" Restrained Joint PVC Water Distribution	298	LF	\$36.60	\$10,906.80	100%	0%	\$0.00
43	2" PVC Water Distribution	292	LF	\$17.30	\$5,051.60	100%	0%	\$0.00
44	4" DIP Water Line	54	EA	\$38.80	\$2,095.20	100%	0%	\$0.00
45	Bore and Jack 12" Steel Casing	58	LF	\$400.00	\$23,200.00	100%	0%	\$0.00
46	6" Gate Valve	4	EA	\$1,200.00	\$4,800.00	100%	0%	\$0.00
47	16"x16" Tap	2	EA	\$18,370.00	\$36,740.00	100%	0%	\$0.00
48	16"x16" Backside Tap	1	EA	\$10,880.00	\$10,880.00	100%	0%	\$0.00
49	UCPW Jumper	2	EA	\$7,390.00	\$14,780.00	100%	0%	\$0.00
50	16" Line Stop	2	EA	\$8,500.00	\$17,000.00	100%	0%	\$0.00
51	16" Anchors	2	EA	\$1,500.00	\$3,000.00	100%	0%	\$0.00
52	16" DIP	341	LF	\$81.50	\$27,791.50	100%	0%	\$0.00
53	2"x2" Blowoff	2	EA	\$620.00	\$1,240.00	100%	0%	\$0.00
54	Fire Hydrant	4	EA	\$6,875.00	\$27,500.00	100%	0%	\$0.00
55	Ductile Iron Fittings	1	LS	\$9,330.00	\$9,330.00	100%	0%	\$0.00
56	Water Service	25	EA	\$1,000.00	\$25,000.00	100%	0%	\$0.00
57	Irrigation Services	2	EA	\$900.00	\$1,800.00	100%	0%	\$0.00

WEDDINGTON ACRES SUBDIVISION
Bond Cost Estimate Reduction
January 21, 2022



58	3/4" Inline RPZ	2	EA	\$2,240.00	\$4,480.00	100%	0%	\$0.00
59	10" Graded Aggregate Base Course	6,036	SY	\$19.20	\$115,891.20	100%	0%	\$0.00
60	1.5" Asphalt Surface Course	5,512	SY	\$8.30	\$45,749.60	100%	0%	\$0.00
61	1.5" Asphalt Surface Course + Tack	5,512	SY	\$9.30	\$51,261.60	0%	100%	\$51,261.60
62	2'-0" Curb and Gutter	380	LF	\$16.00	\$6,080.00	75%	25%	\$1,520.00
63	Median	250	SF	\$10.00	\$2,500.00	0%	100%	\$2,500.00
64	Proposed Pond Access (6" ABC)	880	SY	\$12.00	\$10,560.00	0%	100%	\$10,560.00
65	Pavement Markings & Stop Signs	1	LS	\$1,170.00	\$1,170.00	0%	100%	\$1,170.00
66	Stop Sign	1	EA	\$3,000.00	\$3,000.00	0%	100%	\$3,000.00
				Total	\$1,443,855.70			\$180,035.85

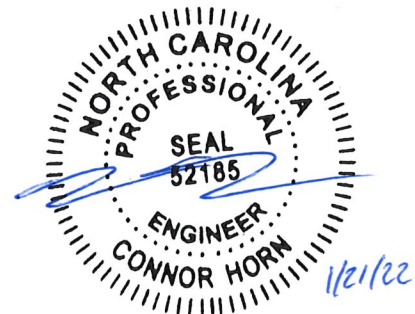
Offsite Gravity Sewer

Item No.	Description	Quantity	Unit	Unit Price	Extended Total	Percent Complete	Percent Remaining	Reduced Total
1	8" PVC Gravity Sewer	1,056	LF	\$35.70	\$37,699.20	100%	0%	\$0.00
2	8" DI Gravity Sewer	254	LF	\$47.60	\$12,090.40	100%	0%	\$0.00
3	Manhole	8	EA	\$4,540.00	\$36,320.00	100%	0%	\$0.00
4	Bore and Jack 18" Steel Casing	174.00	LF	\$400.00	\$69,600.00	100%	0%	\$0.00
5	Tie Into Existing Manhole	1.00	EA	\$1,500.00	\$1,500.00	100%	0%	\$0.00
6	Clearing and Grubbing	1.29	AC	\$10,000.00	\$12,900.00	100%	0%	\$0.00
7	Silt Fence	2,740	LF	\$2.00	\$5,480.00	80%	20%	\$1,096.00
8	Silt Fence Outlet	8	EA	\$350.00	\$2,800.00	80%	20%	\$560.00
				Total	\$178,389.60		Total	\$1,656.00

Miscellaneous Items

Item No.	Description	Quantity	Unit	Unit Price	Extended Total	Percent Complete	Percent Remaining	Reduced Total
1	Mobilization and General Conditions	1	LS	\$22,560.00	\$22,560.00	80%	20%	\$4,512.00
2	Staking and As-builts	1	LS	\$44,390.00	\$44,390.00	60%	40%	\$17,756.00
3	Sanitary Sewer Test	3,619	LF	\$1.00	\$3,619.00	100%	0%	\$0.00
4	Water Test & Chlorinate	2,890	LF	\$3.00	\$8,670.00	100%	0%	\$0.00
5	Saw Cut	510	EA	\$3.00	\$1,530.00	0%	100%	\$1,530.00
				Total	\$80,769.00		Total	\$23,798.00

Project Subtotal	\$1,703,014.30	Project Subtotal	\$205,489.85
25% Contingency	\$425,753.58	25% Contingency	\$51,372.46
Project Total	\$2,128,767.88	Project Total	\$256,862.31





September 15, 2021

Sunbelt Holdings SE I, LLC
Attn: Graham Allen
3129 Springbank Ln.
Charlotte, NC 28226

RE: Letter of Final Acceptance for the Development: Weddington Acres

Dear Graham Allen;

This Letter of Final Acceptance pertains to the Development Phase referenced above. If you have requested that UCPW accept less than the entire Development Phase Project, such reduced portion of the Development Phase Project for which acceptance is given is identified on Exhibit A, attached and incorporated herein by reference. That part of the Development Phase Project for which acceptance is given, whether the entire Development Phase Project or only such portion as identified on Exhibit A, shall be referred to in this letter as the "Accepted Portion of the Development Phase Project." Article 5 of the Union County Water and Sewer Extension Ordinance (the "Ordinance") is enclosed for your convenience. Capitalized terms in this letter shall have the meanings set forth in the Ordinance, unless otherwise clearly required by the context.

UCPW has determined that all conditions imposed pursuant to Section 5.1 of the Ordinance for the Accepted Portion of the Development Phase Project have been satisfied. As to the Accepted Portion of the Development Phase Project, UCPW will release authorization to set water meters in accordance with the provisions in Section 5.2 of the Ordinance. The date of this letter will begin the warranty required pursuant to Section 5.5 of the Ordinance. You are requested to contact UCPW three months prior to expiration of the applicable warranty in order that a warranty inspection may be conducted in accordance with Section 5.6 of the Ordinance.

Union County Water
500 N. Main Street, Suite 500
Monroe, NC 28112
T 704-296-4210
unioncountync.gov/water



Please contact UCPW should you have any questions.

Sincerely,

Crystal Panico, PE
New Development Program Manager

Cc: Weston Boles- WK Dickson
Amy McCaskill- UCW
Jennifer Corbett- UCW
Leamon Brice- Town of Weddington

COP/lm



January 26, 2022

Ms. Karen Dewey, Interim Administrator and Town Clerk
Town of Weddington
1924 Weddington Road
Weddington, NC 28104

SUBJECT: Harlows Crossing Phase 1 (formerly Carrington)
Release of Performance Bond

Dear Karen:

LaBella has verified satisfactory completion of development improvements previously bonded by the developer for this phase. An as-built survey of the stormwater management pond with supporting Engineer's certification has been submitted to the Town (Attachment 1). NCDOT has inspected and approved construction of these streets (Attachment 2). Therefore, the performance bond in the amount of \$210,400.63 for Phase 1 may be released.

Sincerely,

LaBella Associates

A handwritten signature in black ink that reads 'Bonnie A. Fisher'.

Bonnie A. Fisher, PE
Project Manager

Attachments

cc: Dwayne Moton, MI Homes



**ColeJenest
& Stone**

Shaping the Environment
Realizing the Possibilities

200 South Tryon Street, Suite 1400 Charlotte, NC 28202
p+704 376 1555 f+704 376 7851 url+ www.colejeneststone.com

Charlotte
Raleigh

August 3, 2021

Ms. Karen Dewey
Interim Town Administrator
Town of Weddington
1924 Weddington Road
Weddington, North Carolina 28104

Re: 4411 – Carrington Subdivision

Dear Karen:

Bolton & Menk, Inc., dba ColeJenest & Stone, hereby certifies that, to the best of our knowledge, information, and belief, construction of Stormwater Wet Detention Basin #1, as permitted for the Carrington Subdivision under North Carolina Department of Environmental Quality Storm Water Permit No. SW3160702, has been completed substantially in accordance with the approved construction plans and meets the requirements of the Town of Weddington Stormwater Management Ordinance as codified under Article XIII, Division 6 of the Zoning Code. Copies of the certified as-built survey and as-built hydrologic calculations are attached for your file.

Land Planning
+
Landscape Architecture
+
Civil Engineering
+
Urban Design

Best regards,

R. Todd Fisher, PE
Director of Civil Engineering



Enclosure

cc: Mr. DJ Moton – M/I Homes of Charlotte
Ms. Bonnie A. Fisher, PE – LaBella Associates
Mr. Robert B. Hayes, EI - CJS



STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

ROY COOPER
GOVERNOR

J. ERIC BOYETTE
SECRETARY

March 22, 2021

M/I Homes of Charlotte, LLC
5350 Seventy-Seven Center Drive, Suite 100
Charlotte, NC 28217

SUBJECT: Inspection of Roadways inside Harlows Crossing off Matthews Weddington Rd in Union County.

Dear Sirs :

This letter is to advise that this office has made a recent inspection of the roads under construction for Harlows Crossing Subdivision . These roads appear to be constructed in accordance with NCDOT standards with regards to subgrade, stone base, seeding and mulching, drainage, curb and gutter, the final layer of asphalt has been placed. Also, the roadway profiles were found to be in accordance with NCDOT standards.

If you have any questions, please contact me at the number below.

Sincerely,

A handwritten signature in black ink that reads "Mac Outen".

Mac Outen
Engineering I
704-218-5107

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

MEMORANDUM

TO: Mayor and Town Council

FROM: Karen Dewey, Town Administrator/Clerk

DATE: February 14, 2022

SUBJECT: Deer Urban Archery Season Renewal

The Town has received a renewal form for participation in the 2023 Deer Urban Archery Season from the North Carolina Wildlife Resources Commission. The 2023 Deer Urban Archery Season will run from January 14, 2023 through February 19, 2023.

The intention of the Urban Archery Season is to reduce urban deer populations through increased hunter opportunity. The Urban Archery Season does not obligate private landowners to allow hunting on their property, nor does it eliminate the requirement for hunters to obtain permission from the landowner before hunting. Hunters are legally required to obtain written permission to hunt on posted property.

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

MEMORANDUM

TO: Mayor and Town Council

FROM: Leamon Brice, Interim Planner

DATE: February 9, 2022

SUBJECT: WCVFD lighting plan

I have been working with WCVFD and Union Power for some months on a lighting plan for the new WCVFD parking lot. Union Power is limited in the number and types of parking lot lighting they use and support. Rather than trying to find a light through a private entity that WCVFD would need to maintain through an ongoing contract we have worked hard with the lights Union Power has available to create a plan that meets our ordinance. The plans are not created in the local office, so the process is a little slow. The plan I saw last week was very close to meeting our ordinance and Union Power thinks they can get closer and maybe comply with the next plan edition.

Our ordinance allows .9 average footcandles and a uniformity ratio of 4 to 1. The latest plan has an average footcandle of 1.2 and a uniformity ratio of 3 to 1. The average footcandles are off by .3.

The next plan may not be here until Monday. WCVFD is waiting for a lighting plan approval before they can pave the parking lot and complete landscaping. These activities are ready to go except installing wires for lighting.

In case we do not have the next plan edition before your meeting we would like for you to consider authorizing the Planner to approve a plan that has an average of 1 footcandles or less and a uniformity ratio of less than or equal to 4 to 1.

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

MEMORANDUM

TO: Mayor and Town Council

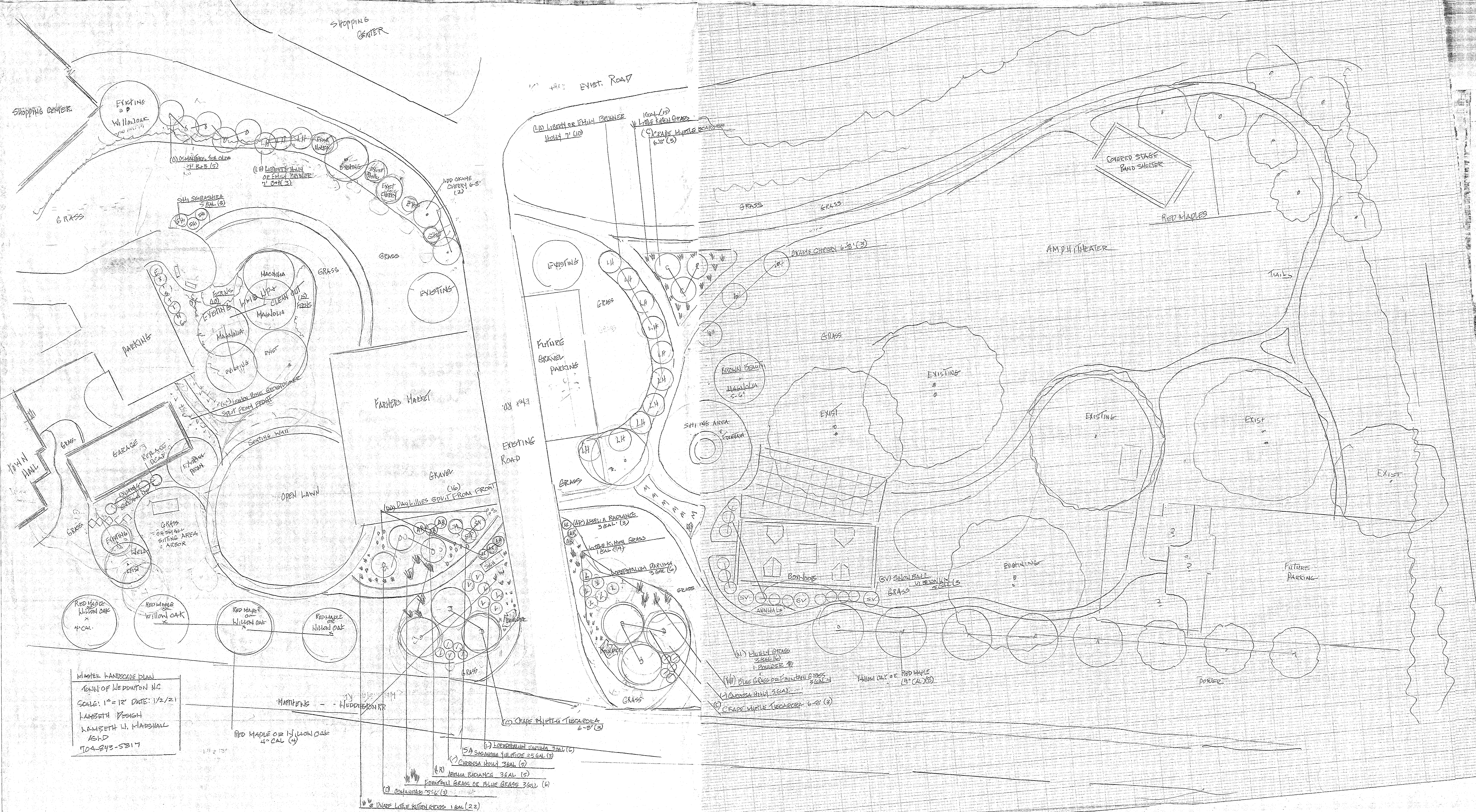
FROM: Karen Dewey, Town Administrator/Clerk

DATE: February 14, 2022

SUBJECT: Park Plaza Landscaping

At the May 2021 Regular Town Council Meeting, the Council approved contracting with Lambeth Marshall for a landscaping plan for the Park Plaza.

Ms. Marshall has submitted the attached plan, divided into two phases for completion. Staff will move forward with getting an estimate for implementing all/part of phase 1 of the plan with direction from Council on types of trees (willow oaks or red maples) and specific areas to be completed.



Lambeth Design
2307 Waxhaw Marvin Rd.
Waxhaw NC, 28173
O: 704-843-5817 H: 704-843-5060

January 6, 2022

Planting Lists for Landscaping of Weddington Town Hall Park:

Phase I (Left Side of Plan):

Clean up and limb up Magnolias, move Lenton (20) Rose groundcover from front where it is in the sun, add ferns if wanted (10) Holly Ferns.

Replace any dead shrubs at the back of the garage, add (3) 5gal Shishigashira Camellia shrubs near paved sitting area near existing concrete parking area. Mulch as needed.

Screening:

<u>Plant</u>	<u>Size</u>	<u>Amount</u>
① Osmanthus Tea Olive	5'	5
H Emily Bruner or Liberty Holly	7'	3
C Okame Cherry	6-8'	2

Farmer's Market Area and left entrance:

	Split and move daylilies from front (16)		
C	Crape Myrtle Tuscarora	6-8'	3
O	Osmanthus Tea Olive	5-6'	3
WM	Fountain Grass or Blue Grass	3 gal.	6
AR	Abellia Radiance	3 gal.	6
W. L. K. K.	Dwarf Little Kitten Grass	1 gal.	22
SA	Sasanqua Camellia Yuletide	25 gal.	3
W	Boulder		1
L	Lorepetalim Daruma	3 gal.	6
/	Carrissa Holly	3 gal.	5


Trees: On both sides, left and right of road:

Willow Oaks or Scarlett Red Maple	4" cal.	10 to 12
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Phase 2 (right side of plan):

I suggest building in the future a much needed Community Center instead of the barn and use open space for outside art shows, walking trails etc. and graveling a parking area as I have drawn so that people can park while attending the Farmer's Market.

Phase 2 Plants:

AR	Abellia Radiance	3 gal.	4
vr vr	Little Kitten Grass	1 gal.	14
L	Lorepetalum Daruma	3 gal.	6
WM	Fountain Grass or Blue Grass	3 gal.	4
C	Crape Myrtle Tuscarora	6-8'	3
/	Carrissa Holly	3 gal.	5
	Boulder		1

Please use a good planting medium while planting each plant, tree and mulch and stake accordingly. Check with Town on what mulch they want.

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

MEMORANDUM

TO: Mayor and Town Council

FROM: Karen Dewey, Town Administrator/Clerk

DATE: February 14, 2021

SUBJECT: Disposal of Property

As per the Policy for Disposal of Surplus or Obsolete Property, staff has identified the fireplace woodstove to be surplus and asks the Council for authorization to sell or dispose of pursuant to Town Policy and NC Law.

Size of woodstove insert:

Width of the stove 39-1/2 " Wide

21-1/2" Deep

27" High





TOWN OF WEDDINGTON

www.townofweddington.com

1924 Weddington Road Weddington NC 28104 Tel: (704) 846-2709 Fax: (704) 844-6372

MONTHLY REPORT / Active Cases – January 2022

1. **1406 Amanda Dr.** – Complaint regarding “Abandoned Van”. Conducted site visit and there was no abandoned van in the area.
2. **1401 Highland Ridge Court** – Complaint regarding “Accessory Building” constructed without permit. Courtesy Letter dated 2/4/22 was issued requesting owner obtain a permit and requesting meeting on site on 2/11/22. On 2/7 Owner applied for accessory permit
3. **1408 Highland Ridge Court** – Complaint regarding “Accessory Building” constructed without permit. Met owner on site on 2/3/22. Owner stated he wasn’t aware a permit was required and agreed to obtain permit immediately. Courtesy Letter dated 2/4/22 was issued requesting owner obtain a permit and requesting meeting on site on 2/11/22.
4. **4125 Huntington Dr.** – Complaint regarding use of RV for residential purposes. Conducted site visit, confirmed violation and issued “Courtesy Letter dated January 24, 2022. Owner called and confirmed they were using the RV as a residence. Owner asked if the Town would allow them to stay in the RV until the end of the school year (June 3, 2022). Says they have kids in school and it would be difficult to relocate them during the school year. I forwarded the owners’ request to Town officials.
5. **3300 Greenhurst Dr.** – Complaint of Semi-Truck and Trailer parked in residential area. Conducted site visit, issued “Courtesy Letter” dated January 24, 2022. Owner called and complained about receiving the notice.
6. **233 Weddington Rd.** – Complaint filed regarding construction of an “Accessory Building” without a permit. Conducted site visit. Met owner at property. Accessory building is an addition to an existing building. Owner says he was not aware he needed a permit. Says he’ll apply for permit immediately. Issued Courtesy Letter dated January 13, 2022.
7. **4915 Beulah Church Rd.** – Complaints filed regarding Junk, debris, junk vehicles and use of property as Salvage Yard. Site visit conducted and violations confirmed. Issued “Courtesy Letter” on January 13, 2022. No response. Notice of Violation was sent on February 7, 2022.
8. **6900 Riverton Road**
Complaint involving an “overgrown property”. - Conducted several site visits. Property not in violation of ordinance.
9. **8308 Potters Rd.** - (Utility building in front yard area without a permit)
Site visit was conducted and confirmed that construction is in progress. Issued a letter requesting the owner obtain a permit and take the appropriate actions to comply with setback requirements. Met owners and owners representatives on site. Owner informed me that the “storage” building was “existing” when he purchased the property and he decided to enclose the storage building and install HVAC unit. The owner said his contractor failed to obtain the permit. I informed him the structure was in violation of Town Zoning ordinances (accessory buildings not allowed in front yard areas).
10. **6939 Tree Hill** – (Donald Spaide / Eva Spaide) **Received another complaint regarding RV being used for residential purposes. Met the owner at the site. Complaint was not valid.** Received another complaint regarding trash and



TOWN OF WEDDINGTON

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debris on property. Conducted follow-up site visit. No evidence of trash and debris. Will continue to monitor this case.

- 11. 6700 Tree Hill** - (Utility Building Being built in front yard area without a permit)
Site visit was conducted and confirmed that construction is in progress. Issued a letter requesting the owner obtain a permit and take the appropriate actions to comply with setback requirements. Received phone call from owner, Misleine Neves (704-808-1930) on 11/2/21 stating the structure was actually a large wooden box that was being constructed for an exhibit in downtown Charlotte to be placed in front of the Wells Fargo Building. The exhibit box was removed on 10/23/21. Site Visit scheduled for 11/3/21. **Exhibit has been removed. Case closed.**
- 12. 5101 Laurel Grove Lane** – (Accessory Building (12 x 20 Garden Shed) being constructed within the side setback) 9/24/21----Site visit was conducted and confirmed that construction is in progress. A permit has been issued. Requested copy of the permit. Letter drafted requesting a meeting at the site on 11/3/21. Spoke with Bill Cox by phone on 11/1/21. Bill says the structure is built behind the building line (front of house and outside of the side setback area (15 ft.) Bill is emailing pics of the structure and the Union County Inspection Approval. **Site visit conducted. Structure was built in compliance with zoning ordinance. Case Closed.**
- 13. 7200 Forest Ridge Rd. 9/30/20**
3/31/21----Notice of Violation issued ordering all sawing and related activity to stop.
4/30/21----Zoning Administrator met property owner; timeline developed to bring property into compliance.
5/31/21-----Owner still pursuing extension; violations continue.
6/31/21---- Continued monitoring case
7/31/21-----Continued monitoring case
- 14. 4909 Beulah Church Rd.**
10/13/21 - Lot with fence and mobile home. Permit issued for home construction. Complaint of car carrier on lot over the weekend of 10/13/21/. Strange activity reported. Continue monitoring.
- 15. Beulah Church Rd. / Homestead** - (Dispute between LPHOA and Property Owner (Proposed Construction Plans not approved by HOA)/ Building materials and Construction materials left on lot / lot not being maintained). Owner's Attorney and HOA initiated negotiations and an agreement. Owner moved bricks and other construction materials to rear of lot. **Case Closed**

2022

Assets

10-1120-000	SOUTH STATE CHECKING ACCOUNT	1,138,455.11
10-1120-001	TRINITY MONEY MARKET	817,777.23
10-1120-002	CITIZENS SOUTH CD'S	0.00
10-1130-000	BB&T/TRUIST CHECKING	2,807,528.16
10-1130-001	BB&T/TRUIST MONEY MARKET	250,000.00
10-1140-000	WACHOVIA	0.00
10-1170-000	NC CASH MGMT TRUST	558,833.49
10-1205-000	A/R OTHER	0.00
10-1211-001	A/R PROPERTY TAX	77,961.16
10-1212-001	A/R PROPERTY TAX - 1ST YEAR PRIOR	3,092.40
10-1212-002	A/R PROPERTY TAX - NEXT 8 PRIOR YRS	5,539.43
10-1213-000	A/R PROPERTY TAX INTEREST RECEIVABL	3,853.88
10-1214-000	PREPAID ASSETS	0.00
10-1215-000	A/R INTERGOVT-LOCAL OPTION SALES TX	0.00
10-1216-000	A/R INTERGOVT - MOTOR VEHICLE TAXES	0.00
10-1217-000	A/R INTERGOVT	0.00
10-1232-000	SALES TAX RECEIVABLE	634.47
10-1240-000	INVESTMENT INCOME RECEIVABLE	0.00
10-1610-001	FIXED ASSETS - LAND & BUILDINGS	2,425,183.33
10-1610-002	FIXED ASSETS - FURNITURE & FIXTURES	9,651.96
10-1610-003	FIXED ASSETS - EQUIPMENT	17,747.14
10-1610-004	FIXED ASSETS - INFRASTRUCTURE	26,851.00
10-1610-005	FIXED ASSETS - COMPUTERS	10,155.51
10-1610-006	FIXED ASSETS - COMPUTER SOFTWARE	182,994.00
	Total Assets	<u>8,336,258.27</u>

Liabilities & Fund Balance

10-2110-000	ACCOUNTS PAYABLE	0.00
10-2115-000	ACCOUNTS PAYABLE ACCRUAL	0.00
10-2116-000	CUSTOMER REFUNDS	2,871.12
10-2120-000	BOND DEPOSIT PAYABLE	75,002.25
10-2151-000	FICA TAXES PAYABLE	0.00
10-2152-000	FEDERAL TAXES PAYABLE	0.00
10-2153-000	STATE W/H TAXES PAYABLE	0.00
10-2154-001	NC RETIREMENT PAYABLE	0.00
10-2155-000	HEALTH INSURANCE PAYABLE	1,188.68
10-2156-000	LIFE INSURANCE PAYABLE	0.00
10-2157-000	401K PAYABLE	0.00
10-2200-000	ENCUMBRANCES	0.00
10-2210-000	RESERVE FOR ENCUMBRANCES	0.00
10-2605-000	DEFERRED REVENUES- TAX INTEREST	3,853.88
10-2620-000	DEFERRED REVENUE - DELQ TAXES	3,092.40
10-2625-000	DEFERRED REVENUE - CURR YR TAX	77,960.66
10-2630-000	DEFERRED REVENUE-NEXT 8	5,539.43
	Total Liabilities	<u>167,131.06</u>
10-2640-001	FUND BALANCE - UNASSIGNED	2,674,633.85
10-2640-002	FUND BALANCE - RESERVE WATER/SEWER	0.00
10-2640-003	FUND BALANCE-ASSIGNED	820,000.00
10-2640-004	FUND BALANCE-INVEST IN FIXED ASSETS	2,672,582.94
10-2640-005	CURRENT YEAR EQUITY YTD	456,922.61
	Total	<u>6,624,139.40</u>
	Revenue	2,767,113.05
	Less Expenses	1,222,125.24

2022

Net	<u>1,544,987.81</u>
Total Fund Balance	<u>8,169,127.21</u>
Total Liabilities & Fund Balance	<u>8,336,258.27</u>

TOWN OF WEDDINGTON
STATEMENT OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING 1/31/2022

Account Id	Account Description	Proposed Amended	Current Budget	Current Revenues &		Excess/Deficit Over	
		Budget		Expenditures	YTD Rev/Expd	Current Budget	%Expd/%Real
10-3101-110	AD VALOREM TAX - CURRENT	1,425,000.00	1,425,000.00	135,835.55	1,372,017.96	(52,982.04)	96.28
10-3102-110	AD VALOREM TAX - 1ST PRIOR YR	5,000.00	5,000.00	497.27	1,123.76	(3,876.24)	22.48
10-3103-110	AD VALOREM TAX - NEXT 8 YRS PRIOR	2,250.00	2,250.00	82.22	2,185.14	(64.86)	97.12
10-3110-121	AD VALOREM TAX - MOTOR VEH CURRENT	120,000.00	120,000.00	9,144.76	61,984.47	(58,015.53)	51.65
10-3115-180	TAX INTEREST	2,250.00	2,250.00	472.71	965.03	(1,284.97)	42.89
10-3231-220	LOCAL OPTION SALES TAX REV - ART 39	470,000.00	395,000.00	46,762.12	234,048.75	(160,951.25)	59.25
10-3322-220	BEER & WINE TAX	45,000.00	45,000.00	-	-	(45,000.00)	-
10-3324-220	UTILITY FRANCHISE TAX	425,000.00	425,000.00	-	229,028.09	(195,971.91)	53.89
10-3329-220	ARP FEDERAL FUNDS	-	-	-	-	-	-
10-3340-400	ZONING & PERMIT FEES	25,000.00	25,000.00	4,562.50	22,788.50	(2,211.50)	91.15
10-3350-400	SUBDIVISION FEES	10,000.00	10,000.00	-	2,360.00	(7,640.00)	23.60
10-3360-400	STORMWATER EROSION CONTROL FEES	5,000.00	5,000.00	-	13,600.00	8,600.00	272.00
10-3830-891	MISCELLANEOUS REVENUES	1,000.00	1,000.00	1,066.25	9,024.25	8,024.25	902.43
10-3831-491	INVESTMENT INCOME	5,080.00	5,080.00	(183.48)	209.87	(4,870.13)	4.13
General Fund Revenue Total		2,540,580.00	2,465,580.00	198,239.90	1,949,335.82	(516,244.18)	
10-4110-000	GENERAL GOVERNMENT						
10-4110-120	FIRE						
10-4110-126	FIRE DEPT SUBSIDIES	801,625.00	801,625.00	66,785.42	467,497.94	334,127.06	58.32
10-4110-127	FIRE DEPARTMENT BLDG/MAINTENANCE	10,000.00	10,000.00	-	-	10,000.00	-
10-4110-150	POLICE						
10-4110-155	POLICE PROTECTION	316,925.00	316,925.00	79,309.80	237,929.40	78,995.60	75.07
10-4110-160	COMMITTEE & OUTSIDE AGENCY FUNDING	4,000.00	4,000.00	-	240.00	3,760.00	6.00
10-4110-180	GOVERNING BOARD						
10-4110-190	LEGAL						
10-4110-192	ATTORNEY FEES - GENERAL	65,000.00	65,000.00	5,000.00	21,562.00	43,438.00	33.17
10-4110-193	ATTORNEY FEES - LITIGATION	5,000.00	5,000.00	-	-	5,000.00	-
10-4110-320	OTHER GENERAL GOVERNMENT	-	-	-	-	-	-
10-4110-330	ELECTION EXPENSE	12,000.00	12,000.00	12,753.37	12,753.37	(753.37)	106.28
10-4110-340	PUBLICATIONS	2,500.00	2,500.00	-	-	2,500.00	-
10-4110-342	HOLIDAY/TREE LIGHTING	4,500.00	4,500.00	-	2,521.12	1,978.88	56.02
10-4110-343	SPRING EVENT	10,175.00	10,175.00	-	-	10,175.00	-
10-4110-344	OTHER COMMUNITY EVENTS	4,850.00	4,850.00	-	-	4,850.00	-
TOTAL GENERAL GOVERNMENT EXPENDITURES		1,236,575.00	1,236,575.00	163,848.59	742,503.83	494,071.17	
10-4120-000	ADMINISTRATIVE						
10-4120-120	SALARIES & EMPLOYEE BENEFITS						
10-4120-121	SALARIES - CLERK	52,340.00	37,840.00	4,047.90	28,026.58	9,813.42	74.07
10-4120-123	SALARIES - TAX COLLECTOR	58,475.00	55,725.00	6,460.38	34,161.09	21,563.91	61.30
10-4120-124	SALARIES - FINANCE OFFICER	13,500.00	13,500.00	2,012.47	10,923.94	2,576.06	80.92
10-4120-125	SALARIES - MAYOR & TOWN COUNCIL	25,200.00	25,200.00	3,638.80	16,238.80	8,961.20	64.44
10-4120-181	FICA EXPENSE	10,775.00	9,275.00	1,187.32	6,665.89	2,609.11	71.87

10-4120-182	EMPLOYEE RETIREMENT	14,500.00	14,500.00	2,044.92	11,125.29	3,374.71	76.73
10-4120-183	EMPLOYEE INSURANCE	16,475.00	30,975.00	1,160.00	8,120.00	22,855.00	26.21
10-4120-184	EMPLOYEE LIFE INSURANCE	175.00	175.00	15.68	123.20	51.80	70.40
10-4120-185	EMPLOYEE S-T DISABILITY	200.00	200.00	13.00	91.00	109.00	45.50
10-4120-190	PROFESSIONAL SERVICES						
10-4120-191	AUDIT FEES	8,750.00	8,750.00	-	-	8,750.00	-
10-4120-193	CONTRACT LABOR	94,000.00	79,000.00	6,417.50	48,303.57	30,696.43	61.14
10-4120-200	OTHER ADMINISTRATIVE						
10-4120-205	OFFICE SUPPLIES - ADMIN	17,000.00	17,000.00	281.88	1,842.57	15,157.43	10.84
10-4120-210	PLANNING CONFERENCE	1,000.00	1,000.00	-	-	1,000.00	-
10-4120-321	TELEPHONE - ADMIN	2,000.00	2,000.00	131.36	781.70	1,218.30	39.09
10-4120-325	POSTAGE - ADMIN	2,500.00	2,000.00	-	1,720.83	279.17	86.04
10-4120-331	UTILITIES - ADMIN	5,000.00	5,000.00	405.31	1,798.04	3,201.96	35.96
10-4120-351	REPAIRS & MAINTENANCE - BUILDING	12,500.00	12,500.00	-	805.00	11,695.00	6.44
10-4120-352	REPAIRS & MAINTENANCE - EQUIPMENT	71,100.00	71,100.00	4,812.77	49,177.48	21,922.52	69.17
10-4120-354	REPAIRS & MAINTENANCE - GROUNDS	97,500.00	97,500.00	7,500.00	27,447.00	70,053.00	28.15
10-4120-355	REPAIRS & MAINTENANCE - PEST CONTRL	1,500.00	1,500.00	-	973.36	526.64	64.89
10-4120-356	REPAIRS & MAINTENANCE - CUSTODIAL	6,000.00	6,000.00	500.00	2,600.00	3,400.00	43.33
10-4120-370	ADVERTISING - ADMIN	1,000.00	1,000.00	-	-	1,000.00	-
10-4120-397	TAX LISTING & TAX COLLECTION FEES	-	-	-	-	-	-
10-4120-400	ADMINISTRATIVE:TRAINING	4,500.00	4,500.00	-	1,140.00	3,360.00	25.33
10-4120-410	ADMINISTRATIVE:TRAVEL	4,000.00	4,000.00	438.03	2,472.82	1,527.18	61.82
10-4120-450	INSURANCE	15,225.00	15,225.00	-	14,359.94	865.06	94.32
10-4120-491	DUES & SUBSCRIPTIONS	25,000.00	25,000.00	-	13,643.78	11,356.22	54.58
10-4120-498	GIFTS & AWARDS	2,000.00	2,000.00	219.80	435.61	1,564.39	21.78
10-4120-499	MISCELLANEOUS	7,500.00	7,500.00	50.63	3,208.05	4,291.95	42.77
10-4120-500	CAPITAL EXPENDITURES	150,000.00	150,000.00	-	88,514.11	61,485.89	59.01
	TOTAL ADMINISTRATIVE EXPENDITURES	719,715.00	699,965.00	41,337.75	374,699.65	325,265.35	
10-4130-000	ECONOMIC & PHYSICAL DEVELOPMENT (PLANNING & ZONING)						
10-4130-120	SALARIES & EMPLOYEE BENEFITS						
10-4130-121	SALARIES - ZONING ADMINISTRATOR	27,440.00	42,440.00	-	-	42,440.00	-
10-4130-122	SALARIES - ASST ZONING ADMINISTRATR	500.00	500.00	-	-	500.00	-
10-4130-123	SALARIES - ADMINISTRATIVE ASSISTANT	23,575.00	33,575.00	1,962.00	14,500.87	19,074.13	43.19
10-4130-124	SALARIES - PLANNING BOARD	5,100.00	5,100.00	325.00	2,275.00	2,825.00	44.61
10-4130-125	SALARIES - SIGN REMOVAL	7,500.00	7,500.00	278.43	1,742.16	5,757.84	23.23
10-4130-181	FICA EXPENSE - P&Z	4,150.00	10,000.00	196.28	1,537.32	8,462.68	15.37
10-4130-182	EMPLOYEE RETIREMENT - P&Z	10,850.00	22,650.00	-	2,746.69	19,903.31	12.13
10-4130-183	EMPLOYEE INSURANCE	24,975.00	34,575.00	-	4,640.00	29,935.00	13.42
10-4130-184	EMPLOYEE LIFE INSURANCE	275.00	275.00	-	40.32	234.68	14.66
10-4130-185	EMPLOYEE S-T DISABILITY	175.00	175.00	-	52.00	123.00	29.71
10-4130-190	CONTRACTED SERVICES						
10-4130-192	CONSULTING STORMWATER CONTROL	75,000.00	65,000.00	-	25,119.12	39,880.88	38.64
10-4130-193	CONSULTING	58,000.00	36,000.00	(365.25)	32,721.57	3,278.43	90.89
10-4130-194	CONSULTING - COG	32,000.00	32,000.00	-	4,960.00	27,040.00	15.50
10-4130-195	STORMWATER EROSION CONTROL	-	-	-	8,147.71	(8,147.71)	-
10-4130-200	OTHER PLANNING						
10-4130-201	OFFICE SUPPLIES - PLANNING & ZONING	7,500.00	7,500.00	249.80	1,815.33	5,684.67	24.20

10-4130-202	ZONING SPECIFIC OFFICE SUPPLIES	2,500.00	2,500.00	-	55.49	2,444.51	2.22
10-4130-215	HISTORIC PRESERVATION	250.00	250.00	-	-	250.00	-
10-4130-220	INFRASTRUCTURE	294,000.00	294,000.00	-	-	294,000.00	-
10-4130-321	TELEPHONE - PLANNING & ZONING	2,000.00	2,000.00	131.35	781.70	1,218.30	39.09
10-4130-325	POSTAGE - PLANNING & ZONING	2,500.00	2,000.00	-	1,757.08	242.92	87.85
10-4130-331	UTILITIES - PLANNING & ZONING	5,000.00	5,000.00	405.30	2,029.40	2,970.60	40.59
10-4130-370	ADVERTISING - PLANNING & ZONING	1,000.00	1,000.00	-	-	1,000.00	-
TOTAL ECONOMIC & PHYSICAL DEVELOPMENT (P&Z)		584,290.00	604,040.00	3,182.91	104,921.76	499,118.24	
TOTAL GENERAL FUND		2,540,580.00	2,540,580.00	208,369.25	1,222,125.24	1,318,454.76	
NET REVENUE/(EXPENDITURE)		-	(75,000.00)	(10,129.35)	727,210.58		

**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 14, 2022

SUBJECT: Monthly Report–January 2022

Transactions:	
Interest Charges	\$2013.90
Refunds	\$2205.87
Overpayments	\$(2205.93)
Balance Adjustments	\$(682.30)
Taxes Collected:	
2018	\$(81.96)
2020	\$(537.93)
2021	\$(136,267.80)
As of January 31, 2022; the following taxes remain Outstanding:	
2011	\$52.18
2012	\$265.34
2013	\$313.50
2014	\$632.29
2015	\$724.58
2016	\$433.49
2017	\$884.91
2018	\$1524.10
2019	\$2722.83
2020	\$3351.59
2021	\$79,542.06
Total Outstanding:	\$90,446.87