



**TOWN OF WEDDINGTON
REGULAR TOWN COUNCIL MEETING
MONDAY, MAY 11, 2026 – 7:00 P.M.
WEDDINGTON TOWN HALL
1924 WEDDINGTON ROAD WEDDINGTON, NC 28104
AGENDA**

1. Call to Order
2. Determination of Quorum
3. Pledge of Allegiance
4. Additions, Deletions and/or Adoption of the Agenda
5. Conflict of Interest Statement: *In accordance with state law, it is the duty of every Council member to avoid conflicts of interest. Does any Council member have any known conflict of interest with respect to any matters on the agenda? If so, please identify the conflict and refrain from any participation in the matter involved.*
6. Mayor/Councilmember Reports
7. Public Comments
8. Public Safety Report
9. Consent Agenda
 - A. Approve April 13, 2026 Town Council Regular Meeting Minutes
 - B. Acceptance of Resignation of Town Planner Greg Gordos effective April 30, 2026
 - C. Call for Public Hearing for the FY2026-2027 Budget and 2026-2027 Fee Schedule to be held on Monday, June 8, 2026, at 7:00 p.m. at Weddington Town Hall
 - D. Approve Planner and Town Administrator/Clerk Job Descriptions and authorize staff to advertise for Planner Position
 - E. Appoint Jazlyn Mook as Assistant Zoning Administrator
 - F. Approve Audit Contract for FY Ending June 30, 2025 with Ann Craven, CPA not to exceed \$11,880.00
10. Old Business
 - A. Discussion of resolutions in support of proposed legislation to prohibit the addition of fluoride to public water systems

11. New Business

- A. Discussion of Municipal Forms of Government
- B. Discussion of Council District 3 Vacancy
- C. Discussion and consideration of proposal for interim planner and authorize staff to enter into contract for position

12. Code Enforcement Report

13. Update from Finance Officer and Tax Collector

- A. FY2026-2027 Budget

14. Updates from Town Planner and Town Administrator

15. Transportation Report

16. Council Comments

17. Adjournment



Union County Sheriff's Office
Events By Nature

Date of Report

5/1/2026
11:48:16AM

For the Month of: April 2026

<u>Event Type</u>	<u>Total</u>
911 HANG UP	41
911 TESTING	25
ABDUCTION	1
ACCIDENT ALPHA	2
ACCIDENT BRAVO	2
ACCIDENT EMD	3
ACCIDENT HITRUN PD LAW	2
ACCIDENT OMEGA	1
ACCIDENT PD ONLY	19
ACN BRAVO	1
ALARMS LAW	41
ANIMAL BITE REPORT LAW	2
ANIMAL COMP SERVICE CALL LAW	6
ARMED SUBJECT REPORT	1
ASSAULT	2
ASSIST EMS OR FIRE	2
ATTEMPT TO LOCATE	5
BOLO	1
BUSINESS CHECK	31
CARELESS AND RECKLESS	6
DISTURBANCE OR NUISANCE	5
DOMESTIC DISTURBANCE	10
ESCORT	2
FIGHT	1
FOLLOW UP INVESTIGATION	15
FOOT PATROL	5
FRAUD DECEPTION FORGERY	4
FUNERAL ESCORT	3

<u>Event Type</u>	<u>Total</u>
HARASSMENT STALKING THREATS	5
INVESTIGATION	4
INVOLUNTARY COMMITMENT	1
KNOCK AND TALK	1
LARCENY OF VEHICLE	1
MENTAL DISORDER	2
MISSING PERSON	3
MOTORIST ASSIST	1
NOISE COMPLAINT	6
POISONING EMD	2
PREVENTATIVE PATROL	663
PROP DAMAGE VANDALISM MISCHIEF	1
PUBLIC SERVICE	5
RADAR PATROL INCLUDING TRAINIG	27
REFERAL OR INFORMATION CALL	4
REPOSESSION OF PROPERTY	1
RESIDENTIAL CHECK	6
SERVE CIVIL PAPER	30
SERVE CRIMINAL CIVIL SUBPOENA	4
SERVE DOMESTIC VIOL ORDER	2
SERVE WARRANT	3
STRUCTURE FIRE EFD	1
SUICIDE THREAT	1
SUSPICIOUS CIRCUMSTANCES	4
SUSPICIOUS PERSON	9
SUSPICIOUS VEHICLE	12
TRAFFIC DIRECT CONTROL	2
TRAFFIC STOP	45
TRESPASSING	6
WELL BEING CHECK	3

Total Calls for Month:

1,094



**TOWN OF WEDDINGTON
REGULAR TOWN COUNCIL MEETING
MONDAY, APRIL 13, 2026 – 7:00 P.M.
WEDDINGTON TOWN HALL
MINUTES
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1. Call to Order

Mayor Jim Bell called the April 13, 2026 Weddington Town Council Regular Meeting to order at 7:00 p.m.

2. Determination of Quorum

All Councilmembers were present: Mayor Jim Bell, Mayor Pro Tem Tom Smith, Councilmembers Darcey Ladner, Ellen McLaughlin, and Clayton Jones

Staff present: Town Administrator/Clerk Karen Dewey, Town Planner Gregory Gordos, Finance Officer Leslie Gaylord, Deputy Clerk/Admin Assistant Debbie Coram, Town Attorney Karen Wolter (via Zoom)

Visitors: Kurt Voorhies, Liz Holtey, Richard Bailey, Steve Holmes, LB Fleener, Chad Emerine, Gayle Butler, Bob Griswold, Steven Robb, Eric Williams, Bill Cathy, Darrell Parker, Jim Reichenbach, Bill Deter, Mark Pedersen, Chris Faulk, Susan Bridges, Frank Bridges, Christopher Neve, Anne Marie Cruz, Rusty Setzer, Brian Mason, Angela Mason, Terry Finch, Scott Burns, Papsreddy Poreddy, Akshaj Bodapati

3. Pledge of Allegiance

Council led the Pledge of Allegiance.

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

Staff requested to add several items to the agenda:

K. Discussion of audit of nuisance ordinances by Code Enforcement Officer; L. Discussion of Resolutions of support of legislation to remove fluoride from water supply; M. Designate Councilmember as voting delegate for the North Carolina League of Municipalities Board of Directors elections.

Mayor Pro Tem Smith made a minor correction to the retreat minutes changing the word “revised” to “reviewed” in the steep slopes discussion.

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

5. Conflict of Interest Statement: *In accordance with state law, it is the duty of every Council member to avoid conflicts of interest. Does any Council member have any known conflict of interest with respect to any matters on the agenda? If so, please identify the conflict and refrain from any participation in the matter involved.*

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

6. Mayor/Councilmember Reports

Councilmember McLaughlin reported on a meeting with the Native Plant Initiative to potentially pilot a program allowing residents to salvage native plants from development sites before land clearing.

Mayor Pro Tem Smith noted that no updates have been received for residential street repaving. He also reported that WUMA did not achieve quorum at their recent meeting and discussed attending a Duke-UNC Peace Conference focused on conflict resolution.

7. Public Comments

Kurt Voorhies, a resident of Arbor Oaks subdivision on Bonner Drive, spoke on behalf of residents of Bonner Drive, Amanda Drive, and Cary Lane regarding the proposed Bonner Drive connection to the Morris Farm development. He stated that the nine-home cul-de-sac was never intended to serve as a cut-through for a neighborhood four times its size. He cited anticipated increases in traffic volume and vehicle speed, safety hazards for the sixteen children residing on Bonner Drive, potential erosion of home values, and the loss of old-growth oak trees at the end of the cul-de-sac as primary concerns. He asked the Council to weigh these impacts when the project comes to a vote.

Richard Bailey, a resident of Cary Lane in Mandy's Plantation since 1982, provided historical context for the road infrastructure in the area. He explained that residents privately organized and funded the paving of Cary Lane and Amanda Drive in the 1980s, forming a homeowners association, collecting funds, selecting a contractor, and completing the roadwork themselves before turning the road over to the State in 1986. He expressed concern that opening the Bonner Drive connection would significantly increase traffic on roads already showing their age, and asked the Council to give the community due consideration given residents' personal investment in that infrastructure.

Steve Holmes, a 45-year resident of Bonner Drive, provided additional context, noting this was the third occasion on which the neighborhood had faced a transportation encroachment. He emphasized that the roads on Cary Lane and Amanda Drive are 17 to 18 feet wide, compared to the 24-foot-wide streets in newer developments such as Vintage Creek, and that NCDOT has confirmed these roads have exceeded their 25-year design life expectancy by 18 years. He argued that introducing additional traffic from 38 or more homes would place an undue and potentially dangerous burden on roads already insufficient for current use.

LB Fleener, a resident of 200 Cary Lane, stated that she considered her neighborhood a close-knit community that had come together on multiple occasions to defend its character. She noted that the road was paved by residents nearly 40 years ago and that recent maintenance by NCDOT did not bring it up to the standard of main roads. She asked the Council to vote against the proposed Bonner Drive extension, characterizing it as detrimental to the community's safety and quality of life.

Chad Emerine, a resident of Eagle Road, commented on three agenda items. Regarding the environmental survey scope of work, he encouraged the Council to begin designating environmentally sensitive areas on a map without further delay, citing known resources such as the Bald Eagle's Nest, Arrow Plantation's lake, 12 Mile Creek, and the Mundy's Run Basin. Regarding architectural standards, he advocated for requirements such as more masonry exteriors, side-load garages, crawl space foundations, and covered concrete foundations, noting that some builders provide higher standards in adjacent communities such as Marvin. Regarding the website redesign, he suggested allowing a public input window and including a project status map showing the stage of each development proposal. He also raised a question about whether the Planning Board's rules of procedure regarding minor subdivision plat review were being applied consistently with the UDO.

Christopher Neve, a resident of 110 Chase Stone Court, expressed disappointment at the Council's prior approval of a subdivision with half-acre lots on Forest Lawn Drive, noting that three sitting Council members had publicly stated support for one-acre minimum lot sizes. He clarified for the record that conditional zoning remains available in Weddington and that the Council retains authority to place reasonable conditions on development applications, including conditions related to lot size, provided such conditions are not arbitrary, unduly discriminatory, and are in the public interest and consistent with the town's land use plan. He also addressed the Toll Brothers development, noting the Council's authority to condition that application, and urged financial prudence regarding the proposed park, asking that a clear funding and maintenance plan be established before reserve funds are committed.

Brian Mason, a resident of Cherry Hollow Lane in Willow Oaks subdivision, noted that the proposed Morris Farm development would back directly onto his property. He expressed broader concerns about the pace and density of development in the area, the inadequacy of two-lane roads to handle cumulative traffic growth, and the difficulty of accessing his neighborhood safely at peak hours. He urged the Council to hold developers accountable by requiring infrastructure improvements as a condition of development approval rather than relying solely on NCDOT or other governmental processes.

Scott Burns, a resident of Bonner Drive for 21 years and a board member of the Arbor Oaks homeowners' association, reiterated the concerns raised by prior speakers and stated he wished to be formally on record in opposition to the Bonner Drive cut-through. He noted that the issue was not limited to Bonner Drive alone but affected a broader community and asked the Council to vote no on the proposed connection.

8. Public Safety Report

Deputy Plyler presented the Public Safety Report: The report included 34 business checks, 645 preventative patrols, 8 residential security checks, and 146 traffic stops, with a primary focus on speeding enforcement in school zones along Providence Road. Deputy Plyler also noted a recent increase in incidents involving e-bikes and e-mopeds being operated on public roads outside the bounds permitted by law, and cautioned residents to ensure these vehicles are operated safely and responsibly.

Councilmember McLaughlin commended the Sheriff's Office for its rapid and professional response to an alarm call at a private residence, noting that deputies arrived within approximately four minutes.

9. Presentation From Active Waste

Terri Hazelton, representing Active Waste in a governmental solutions capacity, presented an update on recycling services. She reported that Weddington residents recycled approximately 204.5 tons of glass in the prior year. She noted that one ton of glass can produce approximately 2,000–2,400 new bottles or cover roughly 20–25 square feet of road base at four inches of depth. She acknowledged that glass is among the least commercially valuable recyclable commodities and indicated that Active Waste is working toward opening its own glass processing facility by August 2026.. Mayor Bell raised the possibility of adjusting the balance of pickup frequencies between glass recycling and plastic/cardboard recycling, noting that resident feedback reflects heavier use of the latter. Ms. Hazelton indicated a willingness to discuss contract modifications to better serve current resident usage patterns. Councilmember McLaughlin raised the question of whether resident effort in preparing recyclables is efficiently directed, noting uncertainty about mixed-material items. Ms. Hazelton acknowledged the gray area and confirmed that plastic liners on paper products should be removed when possible, and that wet paper cannot be processed. She affirmed that washing containers prior to recycling is beneficial.

10. Consent Agenda

- A. February 12, 2026 Town Council Worksession Retreat Minutes**
- B. March 9, 2026 Town Council Regular Meeting Minutes**
- C. Approve Continued Participation in Union County Urban Forestry Contract**
- D. Authorize Tax Collector to charge off 2014 Property Taxes**

11. Old Business

- A. Discussion of Environmental Survey Scope of Work**

Mayor Pro Tem Smith advocated for conducting an environmental survey of undeveloped areas to identify sensitive lands and potential regulatory opportunities. Josh Allen from SWCA Environmental Consultants explained the scalable nature of such surveys and the challenges of working on private property. The council discussed incorporating community engagement and the timeline for desktop versus field assessments. Staff was directed to develop options and pricing for consideration.

B. Discussion and Consideration of Website Redesign Contract

Council discussed the need to update the website to meet ADA compliance requirements by next April. Two proposals were reviewed from Civic Plus and Revize. Staff recommended Revize as better suited for a smaller town with limited staff, offering pricing stability and a free upgrade within four years.

Motion: Mayor Pro Tem Smith made a motion to authorize staff to enter into contract with Revize Option2 with the AI chatbot function.

Vote: The motion passed with a unanimous vote.

12. New Business

A. CZ 2026-02 - Application by Toll Brothers for Conditional Zoning Approval for development of a 39-lot subdivision at 5017 Weddington Matthews Road and Statement of Land Use Consistency

i. Public Hearing

ii. Discussion and Consideration

iii. Statement of Land Use Consistency

Due to technical concerns raised by the Planning Board Chairman regarding stormwater compliance with NCDEQ requirements and a public notice error, the application was deemed not ready for council consideration. Toll Brothers requested to return to the planning board to address outstanding conditions.

Motion: Mayor Pro Tem Smith made a motion to remove item 12.A. from the agenda.

Vote: The motion passed with a unanimous vote.

B. Text Amendment O-2026-1 Section D607C. Conditional Rezoning

Mr. Gordos explained this amendment corrects a grammatical error and adds Table 8D as a visual aid showing the two development routes available for vacant land zoned R-CD.

i. Public Hearing

The public hearing was opened and closed without any speakers.

ii. Discussion and Consideration

Motion: Mayor Pro Tem Smith made a motion to approve Text Amendment O-2026-01 Section D 607C. Conditional Rezoning as presented.

Vote: The motion passed with a unanimous vote.

iii. Statement of Land Use Consistency

- Motion:** Mayor Pro Tem Smith made a motion to approve the statement of land use consistency as presented: The proposed amendments to the Unified Development Ordinance are found to be generally consistent with the adopted Land Use Plan (Plan). However, while these amendments do not further any specific Goal or Policy of the Plan, they also do not act contrary to any specific Goal or Policy of the Plan, nor would they prevent the administration and implementation of the Plan or preclude the fulfilment of the community vision as set forth in the Plan. Additionally, the proposed amendments are found to be reasonable in that they continue to improve upon the organization of existing ordinances and provide additional clarity for staff, appointed and elected officials, and residents.
- Vote:** The motion passed with a unanimous vote.

C. Text Amendment O-2026-2 Section D917A.(G) Private Roads and Gatehouses; D917B.(L) Design Standards Specific to the Conservation Lands; D917E.(D) Lots in Floodplains

Mr. Gordos described these as grammatical corrections, including referencing exhibit 2B, removing ambiguous language, and eliminating duplicate references to basements in floodplain regulations.

i. Public Hearing

The public hearing was opened and closed without any speakers.

ii. Discussion and Consideration

- Motion:** Mayor Pro Tem Smith made a motion to approve Text Amendment O-2026-02 Section D917A.(G) Private Roads and Gatehouses; D917B.(L) Design Standards Specific to the Conservation Lands; D917E.(D) Lots in Floodplains
- Vote:** The motion passed with a unanimous vote.

iii. Statement of Land Use Consistency

- Motion:** Mayor Pro Tem Smith made a motion to approve the statement of land use consistency as presented: The proposed amendments to the Unified Development Ordinance are found to be generally consistent with the adopted Land Use Plan (Plan). However, while these amendments do not further any specific Goal or Policy of the Plan, they also do not act contrary to any specific Goal or Policy of the Plan, nor would they prevent the administration and implementation of the Plan or preclude the fulfilment of the community vision as set forth in the Plan. Additionally, the proposed amendments are found to be reasonable in that they continue

to improve upon the organization of existing ordinances and provide additional clarity for staff, appointed and elected officials, and residents.

Vote: The motion passed with a unanimous vote.

D. Discussion of New Text Amendments

i. Section D-917D (A) Agricultural Uses (chicken coops)

Mr. Gordos explained that the current UDO requires agricultural chicken coops to be set back 150 feet from property lines. While this requirement is manageable on large parcels, it effectively prohibits residents on standard one-acre lots from keeping the any hens permitted by code, as no structure can be sited within that setback constraint on a typical residential lot. He noted that an accessory structure, by comparison, requires only a 15-foot setback.

Councilmembers expressed general agreement that the 150-foot requirement is disproportionate for a modest structure housing six hens and directed staff to develop a text amendment establishing a more reasonable setback and, potentially, a size limitation for the structure. The amendment will be bundled with other pending UDO housekeeping items and referred to the Planning Board for recommendation.

ii. Architectural Standards

Mayor Bell outlined a set of preferred architectural features the Council would like to present to developers as part of the conditional zoning process. He noted that while North Carolina state law prohibits municipalities from mandating residential architectural standards through the UDO, these preferences could be offered as voluntary conditions sought during conditional zoning negotiations. Town Attorney Wolter confirmed this approach, clarifying that any agreed-upon conditions would need to be voluntarily accepted by the developer. The Council identified the following as priority items to present to developers:

- Crawl space or basement foundations (no slab construction)
- Side-entry garages
- A minimum of three-sided masonry exteriors (brick, stone, or stucco)
- Coverage of exposed concrete foundations with brick or stone

Councilmember McLaughlin suggested adding a tree canopy component such as requiring two native oaks per front yard selected from a vetted species list as an additional voluntary request. Mayor Pro Tem Smith noted that the existing UDO already requires two front-yard and four rear-yard trees but allows any species from the Union County arborist list and suggested tightening that standard to require specific long-lived hardwood species. Mr. Gordos confirmed that the tree planting requirement is within the UDO's regulatory authority and can be amended independently. Staff was directed to consult with Union County Urban Forester Keith O'Harritt for recommended species and to develop a UDO amendment accordingly.

Staff was directed to develop a formal wish list based on this model for use in future developer meetings.

iii. Engineer review of projects prior to Planning Board

Mayor Bell raised the concern that engineering review by the town engineer had not been occurring prior to planning board consideration, as illustrated by the deficiencies identified in the Morris Farm application only after the Planning Board had already acted. He requested that the UDO be amended to add engineer review as a mandatory step in the development review process, prior to the Planning Board making its recommendation.

Mr. Gordos noted that the recently adopted Appendix 2B already requires a schematic-level of engineering detail at the time of conditional zoning application making a corresponding town engineer review both logical and appropriate. He confirmed this would require a UDO amendment and that the cost of the review should be charged to the applicant, not absorbed by the town.

Mr. Wolter described the anticipated scope of review: the town engineer would evaluate whether the schematic-level engineering submitted is on the right track and feasible, with full detailed engineering review following later in the construction document phase. She noted that monitoring of stormwater systems at each phase of development, including final testing upon completion, would also be reinforced.

Councilmember Jones emphasized that the engineer review must be substantive and thorough and must occur before the Planning Board votes, not between the Planning Board and Council. Mr. Gordos confirmed that the intent is a meaningful written recommendation from the town engineer provided to the Planning Board, with costs billed to the developer, and that this direction was sufficient for staff to draft the appropriate code amendment.

E. Discussion and Consideration of Appointments to Board of Adjustment

The Council discussed the designation of alternate members to the Board of Adjustment, consistent with the established practice of appointing the two newest board members as alternates. Mayor Bell requested that alternates be seated in the audience rather than at the dais during Board of Adjustment proceedings to avoid confusion, until such time as they are called upon to serve.

Motion: Councilmember McLaughlin made a motion to appoint Taylor Grove as Alternate to the Board of Adjustment.

Vote: The motion carried with a unanimous vote.

Motion: Mayor Pro Tem Smith made a motion to appoint Rusty Stetzer as Alternate to the Board of Adjustment.

Vote: The motion passed with a unanimous vote.

F. Discussion of amending Board of Adjustment Rules of Procedure

It was noted that the Board of Adjustment Rules of Procedure had not been substantially updated since approximately 2012 and contain outdated statutory references (e.g., references to G.S. 160A rather than the current G.S. 160D). Ms. Wolter indicated she had discussed modernizing the rules with the Town Administrator and was prepared to draft an updated version for Council review.

Staff was directed by consensus to proceed with drafting updated Board of Adjustment Rules of Procedure for future Council consideration.

G. Discussion and Consideration of amendments to Planning Board Rules of Procedure

Mayor Bell identified two specific changes he wished to incorporate into updated Planning Board Rules of Procedure: (1) granting the Planning Board Chair the ability to make motions, and (2) amending the attendance policy so that members missing more than three meetings per calendar year are subject to removal. He noted that a 75% attendance requirement is standard on most state and county boards, with allowance for documented medical exceptions.

Ms. Wolter confirmed there are no legal impediments to either change and noted that the existing rules also require modernization to reflect current statutory references and parliamentary procedure standards.

Staff was directed by consensus to prepare a revised draft of both the Board of Adjustment and Planning Board Rules of Procedure for future Council review.

H. Appointments to the Park and Events Advisory Board

Mayor Bell acknowledged the high quality of applicants who had come forward and expressed gratitude to all who applied and interviewed. He noted that the initial board would include three members appointed to two-year terms and four members appointed to four-year terms to establish a staggered structure, with standard terms thereafter being four years.

Motion: Mayor Pro Tem Smith made a motion to appoint Gayle Butler to a four-year term on the Park and Events Advisory Board, to serve as chairman for the first year.

Vote: The motion passed with a unanimous vote.

Motion: Councilmember Jones made a motion to appoint Paula Smith to a four-year term on the Park and Events Advisory Board, to serve as vice chairman for the first year.

Vote: The motion passed with a unanimous vote.

Motion: Councilmember Jones made a motion to appoint Mike Petrizzo to a 4 year term on the Park and Events Advisory Board.

Vote: The motion passed with a unanimous vote.

Motion: Councilmember Ladner made a motion to appoint Sundar Santhanam to a four year term on the Park and Events Advisory Board.

Vote: The motion passed with a unanimous vote.

Motion: Councilmember Ladner made a motion to appoint Anne Marie Cruz to a 2 year term on the Park and Events Advisory Board.

Vote: The motion passed with a unanimous vote.

Motion: Councilmember McLaughlin made a motion to appoint Kasturi Shetty to a 2 year term on the Park and Events Advisory Board.

Motion: Councilmember McLaughlin made a motion to appoint Nicole Dickens to a 2 year term on the Park and Events Advisory Board.

Vote: The motion passed with a unanimous vote.

Ms. Dewey was directed to contact all applicants regarding the outcome of the selection process and to coordinate the first organizational meeting of the board in accordance with the adopted bylaws.

I. Discussion of Town of Weddington Youth Council

Mayor Bell described his interest in establishing a Weddington Youth Council in partnership with Weddington High School. He reported meeting with the principal, who expressed strong enthusiasm, and with Representative Willis and Kathy Heintel, both of whom were supportive. Mayor Bell noted that comparable programs exist in Waxhaw, Monroe, and Charlotte.

The proposed structure would involve student-led monthly meetings held at Town Hall, with a teacher from Weddington High School serving as the school-side liaison and a Council member serving as the town-side liaison. The Council member's role would be to be present at monthly meetings and serve as a resource, rather than to manage or direct the program.

The Council by consensus approved the concept and the use of Town Hall for monthly meetings. Councilmember McLaughlin agreed to serve as the primary Council liaison, with Councilmember Ladner serving as the secondary liaison.

J. Discussion of timing of Town Council Packets

Councilmember McLaughlin raised concern that packets are typically distributed on before a Monday meeting, leaving insufficient time for thorough review, particularly for technical development materials.

Councilmember Jones suggested that development-related materials be transmitted to Council as soon as they are ready, rather than held until the full packet is assembled.

K. Discussion of Code Audit of Nuisance Ordinances

Mayor Bell reported that he and Mr. Gordos had met recently with Matt Rea, the town code enforcement officer, to identify gaps and deficiencies in the town's nuisance ordinances. Mr. Rea indicated he could conduct an audit of the nuisance ordinance in approximately 20 hours. The current code enforcement budget has sufficient remaining capacity to cover the estimated cost of \$1,400–\$1,500. The audit will include a review of ordinance language to provide greater enforcement authority, address nuisance property conditions including vehicles, trailers, and motor homes, and will be reviewed by Ms. Wolter prior to any amendments being brought forward. The Council directed staff to proceed.

L. Discussion of Resolutions of Support of Legislation to Remove Fluoride from Water Supply

Mayor Pro Tem Smith explained that the water serving the western portion of Union County originates from the Catawba River and is processed by the City of Lancaster, South Carolina, which fluoridates its water supply. He noted that Union County's own processing plants serving the eastern portion of the county do not fluoridate, and that the Village of Marvin has passed a non-binding resolution requesting that fluoride be removed from the Lancaster-supplied water. Waxhaw was anticipated to consider a similar resolution. Mayor Pro Tem Smith acknowledged differing scientific perspectives on water fluoridation and stated a desire to solicit public input, particularly from residents on county water, before the Council considers a formal resolution. Councilmember McLaughlin noted that fluoride added to municipal water is industrial-grade rather than pharmaceutical-grade and that most of Western Europe has removed fluoride from its water supply without a measurable increase in tooth decay rates. The Council by consensus directed staff to publicize the matter in the town newsletter and on the website to solicit public comments..

M. Designate Councilmember as voting delegate for the NC League of Municipalities Board Elections

The Council designated Mayor Bell as the voting delegate for the North Carolina League of Municipalities Board of Directors election. Ms. Dewey confirmed she would complete and submit the required form.

13. Code Enforcement Report

Mr. Gordos noted that the written code enforcement report was included in the Council packet. He advised that staff will proceed with the nuisance ordinance audit as discussed under the added agenda item (Item K), with completion required within the current fiscal year, prior to July 1.

14. Update from Finance Officer and Tax Collector

Ms. Gaylord reported that monthly financials were included in the packet. She advised the Council of two notable items:

Audit Status: The March 31 deadline for submission of the town's annual audit was not met by the auditor. The auditor has since communicated that the audit is anticipated to be submitted within two weeks. Ms. Gaylord noted that the Local Government Commission (LGC) may issue a notice of non-compliance, and that while the state legislature authorizes withholding of sales tax funds for late audit submissions, this outcome is unlikely given the circumstances. The auditor acknowledged responsibility for the delay and has agreed to reduce her fees accordingly. Once accepted by the LGC, the auditor will present the final audit to the Council for review.

Proposed FY 2026–2027 Budget: Ms. Gaylord reported that the county-provided figures for tax valuation, the urban forestry contract, and the sheriff's contract have been received. The taxable value of real property within the town was confirmed at approximately \$5.1 billion, representing roughly a 3.5% increase over the prior year due to growth. The estimated sheriff's contract increase was revised upward from 6% to 13.3% due to the county's allocation of a new supervisory sergeant

position across all municipal contract municipalities. Staff adjusted other expense line items to absorb this increase without changing the total proposed budget. The public hearing on the proposed budget is anticipated for June.

15. Updates from Town Planner and Town Administrator

Mr. Gordos noted that the Morris Farm application, the Planning Board Chairman, the applicant, and staff are all aligned that the application should return to the Planning Board for resolution of outstanding conditions. He advised that the Grandview subdivision is next in line for Planning Board consideration and that two additional subdivisions have had community meetings but have not yet gone to the Planning Board. He offered to share a project status spreadsheet with all Council members to provide visibility into the development pipeline and the stage of each active project.

Ms. Dewey reported on efforts to source Weddington-branded apparel and merchandise through a local vendor, Signature Services. She indicated she would share a link with the Council for review and proposed exploring a time-limited online ordering window to meet minimum order requirements.

16. Transportation Report

Mayor Bell noted there were no updates to report at this time.

17. Council Comments

Councilmember McLaughlin reminded the public that the Weddington Garden Club meeting would be held the following morning at 9:15 AM at Siler Presbyterian Church, with a program on plant propagation.

Councilmember Ladner addressed the breadth of topics discussed during the meeting and expressed that these measures collectively represent progress toward building a more transparent and resilient local government. She emphasized that the Council's goal remains the preservation of one-acre development standards alongside meaningful protection of green space and natural resources.

Councilmember Jones noted that he had submitted his first contribution to the Council Corner section of the town newsletter and encouraged other Council members to volunteer to write for future editions. He noted that the column is intended to educate residents on items of interest and to address misinformation.

Mayor Pro Tem Smith thanked staff for the extensive work involved in preparing the meeting packet and expressed appreciation to the remaining public attendees for their patience throughout the meeting.

Mayor Bell thanked staff, the Council, and the public for their engagement. He expressed appreciation to those who applied and interviewed for board appointments, noting that the town is fortunate to have a deep pool of qualified residents willing to serve. He encouraged any residents

watching the meeting to attend in person and provide input on the fluoride discussion at the May meeting.

18. Enter into Closed Session NCGS 143-318.11(a)(3) consult with attorney and (6) personnel

Motion: Mayor Pro Tem Smith made a motion to enter into closed session pursuant to NCGS 143-318.11(a)(3) consult with attorney and (6) personnel at 10:15 p.m.

Vote: The motion passed with a unanimous vote.

Mayor Bell called the meeting back to order at 11:57 p.m.

19. Adjournment

Motion: Mayor Pro Tem Smith made a motion to adjourn the April 13, 2026 Regular Town Council meeting at 11:57 p.m.

Vote: The motion passed with a unanimous vote.

Approved: _____

Mayor Jim Bell

Karen Dewey, Town Administrator/Clerk

TITLE: Town Planner

REPORTS TO: The Town Planner operates under a dual reporting structure. The planner will report to the Town Administrator for administrative purposes and day to day operations, and will report to the Council for functional and policy-related direction and task assignment. Performance evaluations are conducted by Council and Administrator. Salary, promotion, benefits, and performance-related decisions shall be made by Council.

FLSA STATUS: Exempt

General Position Description: The Planner oversees Town planning, permitting, zoning, activities, projects and provides information to the Town Administrator/Clerk, employees, volunteers, and citizens. This exempt position requires 40 hours per week and some work on nights and weekends, as necessary.

Work Location/Environment: The Town Planner works in the Town Hall, located in the historic Thomas Wren House at 1924 Weddington Road, Weddington, NC 28104.

Essential Job Functions: The Town Planner is responsible to the Town Council for administering all municipal planning affairs including zoning, permitting, and other responsibilities as delegated by the Town Council and shall have the following powers and duties:

- Performs and coordinates the Town's planning and zoning functions relating to long-range planning, land use, zoning, annexation, and subdivision administration for all land development;
- Presents oral and written reports, including special maps, charts, and graphics to the Town Council, Planning Board, and Board of Adjustment;
- Act as staff support for the Planning Board, and Board of Adjustment;
- Assists Town Administrator/Clerk in compiling agendas for public hearings, Planning Board, Board of Adjustment, and other town advisory board meetings;
- Reviews and recommends rezoning requests; interprets, applies, and recommends zoning and land use ordinance amendments;
- Reviews applications and issues zoning permits;
- Maintains necessary records and reports;
- Maintains the Town's GIS database and associated maps;
- Assists Budget Officer in calculating zoning related revenues and expenditures for the annual budget;
- Uses Union County GIS database as needed;
- Represents the Town on various regional boards and committees;
- Attends all meetings of the Town Council and public involvement meetings;
- Responds to citizen complaints and questions on all planning related topics;

- Administers successful grants and executes appropriate actions as required;
- Erosion and Sedimentation Control Administrator;
- Floodplain Administrator; and,
- Performs other duties as required.

Physical Qualifications: The work is primarily sedentary but does involve some standing. The tasks include seated work, some light carrying, manual dexterity, and bending and lifting. The Town Planner is occasionally required to drive through the Town and throughout the state on limited occasional travel.

Knowledge Skills and Abilities: The successful candidate will have a thorough knowledge of:

- Public sector management principles, policies, and practices;
- The ability to interpret and apply municipal policies and procedures, Town ordinances and Federal and State statutes;
- The ability to plan, organize, supervise, and inspect the work of professional, technical and support personnel;
- The ability to delegate responsibility;
- The ability to prepare and present technical and statistical reports; and,
- The ability to establish and maintain effective working relationships with employees, Town officials, the business community, the public, and State, Regional and Federal officials.

Education and/or Experience: A Bachelor's degree in Planning, Public Administration, or related field, with Master's degree is preferred; five years senior management and/or planning experience (preferably in municipal government); OR any equivalent combination of education and experience that demonstrates possession of the required knowledge, skills, and abilities.

Special Requirements: American Institute of Certified Planners (AICP) certification preferred. Certified Zoning Official (CZO) certification preferred. Possession of a valid North or South Carolina Driver's License. Will require attendance at night meetings, including, but not limited to the Town Council, Planning Board, and Board of Adjustment. Final applicant subject to pre-employment drug screening and background check.

Town Administrator/Clerk

TITLE: Town Administrator/Clerk

REPORTS TO: Works under the direction of and is responsible to the Town Council.

FLSA STATUS: Exempt.

General Position Description: The Town Administrator/Clerk is the chief administrator of the Town and is responsible for assuring effective management of Town affairs and operations. The Administrator/Clerk oversees Town departments, activities, and projects; prepares and implements operating and capital budgets; supervises human resources functions, conducts research, and provides information, and serves as liaison and coordinator between elected and appointed Town officials, employees, volunteers, and citizens. This is a 40 hour a week position and the Town Administrator/Clerk is expected to work some nights and weekends, as necessary.

Work Location/Environment: The Town Administrator/Clerk works in the Town Hall located in the Thomas Wren House at 1924 Weddington Rd, Weddington, NC 28104.

Essential Job Functions: The Town Administrator/Clerk shall be responsible to the council for administering all municipal affairs as delegated by the council and shall have the following powers and duties:

Town Administrator/Clerk Duties:

- To ensure all state laws, the Town charter, Town ordinances, resolutions, and regulations are faithfully executed within the Town.
- To appoint, suspend, or remove town officers and employees at the direction of the council and the mayor.
- To supervise the administration of all departments, offices, and agencies of the town, subject to the general direction and control of the council.
- To direct, coordinate and participate in the operations and functions of the town hall to ensure smooth, effective, and efficient operation.
- To act as an agent to the council in developing, interpreting, and implementing policy.
- To make any other reports that the council may require concerning the operations of Town departments, offices, and agencies subject to the Administrator/Clerk's direction and control.
- To respond to requests and correspondence from outside organizations and individuals or refer such requests and correspondence to the appropriate town official.
- To attend all meetings of the council and all town boards and committees.

- To annually submit to the council and make available to the public a complete report on the finances and administrative activities of the Town at the end of the fiscal year.
- To oversee the preparation and submission of the annual budget to the council.
- To perform such other duties as may be required or authorized by the council.
- Maintains personnel records and job descriptions and performs other personnel related tasks.
- Conducts annual performance evaluations of Town staff.
- Manages the Town's contracts.
- Manages construction projects.
- Provides notice of the meetings of the council and all town boards and committees.
- Maintains a record of all proceedings of the council and all town boards.
- Acts as the Town's custodian of records.
- Performs other duties as required by law of Council.

Physical Qualifications: The work is primarily sedentary but involves some standing. The tasks include seated work, some light carrying, manual dexterity and bending and lifting. The Town Administrator/Clerk is occasionally required to drive through the Town and throughout the state on limited occasional travel.

Education/Experience: Bachelor's degree in public administration or other related field. Five years' experience in municipal government or combination of education and experience that demonstrates possession of the required knowledge, skills, and abilities.

Special Requirements: Must be a certified notary public or have the ability to obtain certification. North Carolina Certified Municipal Clerk preferred.

The	Governing Board TOWN COUNCIL
of	Primary Government Unit TOWN OF WEDDINGTON
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name ANN R. CRAVEN, CPA, PLLC
	Auditor Address 1150 REVOLUTION MILL DRIVE, STUDIO 1. GREENSBORO, NC 27405

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 06/30/26
-----	--------------------------------	---

Must be within six months of FYE

hereby agree as follows:

- The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
- At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

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

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

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

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

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

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

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

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

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

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

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).
31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>
32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.
33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name: **Title and Unit / Company:** **Email Address:**

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

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

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

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

Primary Government Unit	TOWN OF WEDDINGTON
Audit Fee (financial and compliance if applicable)	\$ 8,730
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 3,150
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 11,880

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* ANN R. CRAVEN, CPA, PLLC	
Authorized Firm Representative (typed or printed)* Ann R. Craven, CPA	Signature* <i>Ann R Craven</i>
Date* 5/7/2026	Email Address* ann@acravencpa.com

GOVERNMENTAL UNIT

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

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 11,880
Primary Governmental Unit Finance Officer* (typed or printed) Leslie Gaylord	Signature*
Date of Pre-Audit Certificate*	Email Address* lgaylord@townofweddington.com

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

Ann R. Craven, CPA, PLLC
Ann R. Craven, CPA
1150 Revolution Mill Drive Studio 1
Greensboro, North Carolina 27405
(336) 632-0060

May 7, 2026

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

We are pleased to confirm our understanding of the services we are to provide Town of Weddington for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements, of Town of Weddington as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Weddington's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Weddington's RSI in accordance with generally accepted auditing standards (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

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

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

- 1) Schedule of Expenditures of federal and state awards.
- 2) Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Fund - Budget and Actual
- 3) Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Grant Project - SCIF Fund

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Schedule of Ad Valorem Taxes Receivable

2) Analysis of Current Tax Levy

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

The objectives also include reporting on Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, Guidance, and will include tests of your accounting records, of Town of Weddington and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

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

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

According to GAAS, significant risks include segregation of duties which has potential for management override of controls, and GAAS presumes that revenue recognition and misstatement due to unauthorized or unverified transactions are significant risks. Accordingly, we have considered these as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event

that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Weddington's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements, and other responsibilities required by GAAS and *Government Auditing Standards*.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former

employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the her supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

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

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable or other confirmations we request and locate any documents selected by us for testing.

We will provide copies of our reports to Local Government Commission or its designee; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Ann R. Craven, CPA, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Ann R. Craven, CPA, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ann R. Craven, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit immediately and to issue our reports no later than June 30, 2026.

Our fee for these services will be at our standard hourly rate plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$11,880. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If, during our audit, we become aware that Town of Weddington is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Town of Weddington and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,



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

RESPONSE:

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

Management signature: _____
Title: _____
Date: _____

Governance signature: _____
Title: _____
Date: _____

Forms of Municipal Government in North Carolina*

Mayor-Council		Council-Manager
Without Administrator	With Administrator	
Council responsible for policy and administrative duties	Council retains policy responsibility but delegates some or all administrative duties to administrator	Council sets policy and delegates all administrative duties to manager
Council sets committee duties	Administrator's duties set by ordinance	Manager's duties set by state law
Elected officials may be employees or department heads if town has less than 5,000 people	Elected officials may be employees or department heads if town has less than 5,000 people	Elected officials may not serve as employees or department heads

*Municipal governments may be organized as either Mayor-Council or Council-Manager. If a council adopts the Council-Manager form of government it must operate under that arrangement for at least two years before it can revert to the Mayor-Council form.

§ 160A-63. Vacancies.

A vacancy that occurs in an elective office of a city shall be filled by appointment of the city council. If the term of the office expires immediately following the next regular city election, or if the next regular city election will be held within 90 days after the vacancy occurs, the person appointed to fill the vacancy shall serve the remainder of the unexpired term. Otherwise, a successor shall be elected at the next regularly scheduled city election that is held more than 90 days after the vacancy occurs, and the person appointed to fill the vacancy shall serve only until the elected successor takes office. The elected successor shall then serve the remainder of the unexpired term. If the number of vacancies on the council is such that a quorum of the council cannot be obtained, the mayor shall appoint enough members to make up a quorum, and the council shall then proceed to fill the remaining vacancies. If the number of vacancies on the council is such that a quorum of the council cannot be obtained and the office of mayor is vacant, the Governor may fill the vacancies upon the request of any remaining member of the council, or upon the petition of any five registered voters of the city. Vacancies in appointive offices shall be filled by the same authority that makes the initial appointment. This section shall not apply to vacancies in cities that have not held a city election, levied any taxes, or engaged in any municipal functions for a period of five years or more.

In cities whose elections are conducted on a partisan basis, a person appointed to fill a vacancy in an elective office shall be a member of the same political party as the person whom he replaces if that person was elected as the nominee of a political party. (R.C., c. 111, ss. 9, 10; Code, ss. 3793, 3794; Rev., ss. 2921, 2931; C.S., ss. 2629, 2631; 1971, c. 698, s. 1; 1973, c. 426, s. 11; c. 827, s. 1; 1983, c. 827, s. 1.)



Code Enforcement Report

May 1 2026

What was accomplished this week?

- Meeting held with staff to discuss code enforcement cases.
- Inspections occurred at 6939 Tree Hill, 4000 Ambassador, 109 Foxton, 4915 Beulah Church, 4709 Beulah Church, 101 Amanda, 5109 Weddington Matthews, 3343 Ironwood, 4909 Beulah Church.
- Letters written for 6939 Tree Hill, 109 Foxton, 4915 Beulah Church, 4709 Beulah Church, 5109 Weddington Matthews

What will be accomplished next week?

- Meeting to discuss ongoing code cases, new potential cases
- Inspections for any new complaints.

Schedule Status:

- 4500 Homestead (Construction Debris): Next steps for Abatement need to be determined by town.
- 109 Foxton: Next steps for Abatement need to be determined by town.
- 416 Gatewood: Property owner is attempting to apply for a permit which would negate any minimum housing issue so long as it's active.
- 4000 Ambassador: Applicant is actively working to abate the issue.
- 6939 Tree Hill: Next Inspection: May 15th
- 4519 Beulah Church: Next Inspection May 15th
- 236 Gatewood: Applicant is applying to allow RV on site during construction
- 4709 Beulah Church: Inspection on May 15th
- 5109 Weddington Matthews: Next inspection May 15th

Other Issues or Concerns:

- Contract will expire in June of this year. Need to discuss extension if town wishes to continue current contract.

Matthew Rea, AICP, NCCZO
(330) 885-0937
mrea@ibts.org

WEDDINGTON
Statement of Revenue and Expenditures - Standard

Revenue Account Range: First to zz-zzzz-zzz
Expend Account Range: First to zz-zzzz-zzz
Print Zero YTD Activity: No

Include Non-Anticipated: Yes
Include Non-Budget: No

Year To Date As Of: 04/30/26
Current Period: 04/01/26 to 04/30/26
Prior Year: Thru 06/30/25

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3101-110	AD VALOREM TAX - CURRENT	801,393.55	1,700,000.00	6,719.41	1,708,827.86	8,827.86	101
10-3102-110	AD VALOREM TAX - 1ST PRIOR YR	14,804.94	7,500.00	496.72	6,724.00	776.00-	90
10-3103-110	AD VALOREM TAX - NEXT 8 YRS PRIOR	577.18-	500.00	0.00	4.52	495.48-	1
10-3110-121	AD VALOREM TAX - MOTOR VEH CURRENT	99,746.78	102,000.00	12,076.34	84,690.21	17,309.79-	83
10-3115-180	TAX INTEREST	4,746.84	3,000.00	487.62	5,992.56	2,992.56	200
10-3120-000	SOLID WASTE FEE REVENUES	1,209,280.40	10,000.00	1,115.49	15,954.33	5,954.33	160
10-3231-220	LOCAL OPTION SALES TAX REV - ART 39	670,407.25	408,000.00	30,386.76	236,171.36	171,828.64-	58
10-3322-220	BEER & WINE TAX	56,901.62	45,000.00	0.00	0.00	45,000.00-	0
10-3324-220	UTILITY FRANCHISE TAX	498,911.57	425,000.00	0.00	257,604.06	167,395.94-	61
10-3329-220	ARPA FEDERAL FUNDS	195,969.19	0.00	0.00	0.00	0.00	0
10-3333-220	SOLID WASTE DISP TAX	8,366.21	5,000.00	0.00	8,661.49	3,661.49	173
10-3340-400	ZONING & PERMIT FEES	25,257.50	15,000.00	1,467.50	75,590.00	60,590.00	504
10-3350-400	SUBDIVISION FEES	11,015.03	10,000.00	0.00	6,965.00	3,035.00-	70
10-3360-400	STORMWATER EROSION CONTROL FEES	7,736.75	3,500.00	0.00	2,750.00	750.00-	79
10-3830-891	MISCELLANEOUS REVENUES	262,057.19	2,500.00	0.00	141.68	2,358.32-	6
10-3831-491	INVESTMENT INCOME	286,234.15	250,000.00	19,303.86	212,568.87	37,431.13-	85
General Fund Revenue Totals		4,152,251.79	2,987,000.00	72,053.70	2,622,645.94	364,354.06-	87

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-4110-000	GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0
10-4110-110	SOLID WASTE	0.00	0.00	0.00	0.00	0.00	0
10-4110-115	SOLID WASTE	1,012,673.76	1,082,950.00	89,944.98	895,573.20	187,376.80	83
10-4110-120	FIRE	0.00	0.00	0.00	0.00	0.00	0

WEDDINGTON
Statement of Revenue and Expenditures

05/06/2026
02:33 PM

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-4110-127	FIRE DEPARTMENT BLDG/MAINTENANCE	3,965.00	0.00	0.00	0.00	0.00	0
10-4110-150	POLICE	0.00	0.00	0.00	0.00	0.00	0
10-4110-155	POLICE PROTECTION	533,779.36	691,645.00	163,481.70	653,926.80	37,718.20	95
10-4110-160	EVENT PUBLIC SAFETY	0.00	5,000.00	0.00	0.00	5,000.00	0
10-4110-180	GOVERNING BOARD	0.00	0.00	0.00	0.00	0.00	0
10-4110-190	LEGAL	0.00	0.00	0.00	0.00	0.00	0
10-4110-192	ATTORNEY FEES - GENERAL	65,170.00	72,500.00	7,756.00	49,166.00	23,334.00	68
10-4110-193	ATTORNEY FEES - LITIGATION	0.00	5,000.00	0.00	0.00	5,000.00	0
10-4110-320	OTHER GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0
10-4110-330	ELECTION EXPENSE	0.00	20,000.00	0.00	17,858.68	2,141.32	89
10-4110-340	PUBLICATIONS	0.00	5,000.00	0.00	0.00	5,000.00	0
10-4110-342	HOLIDAY/TREE LIGHTING	8,376.59	10,000.00	0.00	11,779.48	1,779.48-	118
10-4110-343	SPRING EVENT	5,363.67	8,550.00	3,376.50	3,676.50	4,873.50	43
10-4110-344	OTHER COMMUNITY EVENTS	0.00	17,500.00	0.00	15,849.60	1,650.40	91
10-4110-498	LIBRARY DONATIONS	75,000.00	0.00	0.00	0.00	0.00	0
	4110 GENERAL GOVERNMENT	1,704,328.38	1,918,145.00	264,559.18	1,647,830.26	270,314.74	86
10-4120-000	ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0
10-4120-120	SALARIES & EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0
10-4120-121	SALARIES - ADMINISTRATOR/CLERK	69,678.09	74,250.00	5,971.88	60,763.97	13,486.03	82
10-4120-123	SALARIES - TAX COLLECTOR	58,146.72	64,500.00	5,012.84	49,969.31	14,530.69	77
10-4120-124	SALARIES - FINANCE OFFICER	17,561.86	21,615.00	1,505.28	15,623.26	5,991.74	72
10-4120-125	SALARIES - MAYOR & TOWN COUNCIL	25,200.00	25,500.00	1,700.00	20,600.00	4,900.00	81
10-4120-181	FICA EXPENSE	13,049.73	15,500.00	1,085.55	11,242.35	4,257.65	73
10-4120-182	EMPLOYEE RETIREMENT	27,750.74	29,575.00	2,469.35	24,892.79	4,682.21	84
10-4120-183	EMPLOYEE INSURANCE	32,983.00	37,975.00	2,300.14	23,012.52	14,962.48	61
10-4120-184	EMPLOYEE LIFE INSURANCE	464.64	500.00	83.66	1,086.80	586.80-	217

WEDDINGTON
Statement of Revenue and Expenditures

05/06/2026
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-4130-121	SALARIES - ZONING ADMINISTRATOR	81,220.39	85,200.00	7,000.00	71,218.30	13,981.70	84
10-4130-122	SALARIES - ASST ZONING ADMINISTRATOR	0.00	22,450.00	1,794.00	12,707.50	9,742.50	57
10-4130-123	SALARIES - ADMINISTRATIVE ASSISTANT	23,476.04	26,250.00	1,914.50	19,086.89	7,163.11	73
10-4130-124	SALARIES - PLANNING BOARD	2,600.00	6,300.00	350.00	3,150.00	3,150.00	50
10-4130-125	SALARIES - SIGN REMOVAL	3,487.05	3,600.00	264.60	2,938.95	661.05	82
10-4130-181	FICA EXPENSE - P&Z	8,090.84	11,765.00	816.15	7,819.80	3,945.20	66
10-4130-182	EMPLOYEE RETIREMENT - P&Z	13,571.94	20,050.00	1,223.60	12,448.96	7,601.04	62
10-4130-183	EMPLOYEE INSURANCE	16,488.00	19,350.00	1,150.07	11,500.70	7,849.30	59
10-4130-184	EMPLOYEE LIFE INSURANCE	307.20	375.00	47.00	470.00	95.00-	125
10-4130-185	EMPLOYEE S-T DISABILITY	168.00	200.00	30.46	304.60	104.60-	152
10-4130-190	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0
10-4130-192	CONSULTING STORMWATER CONTROL	113,924.80	67,000.00	3,449.11	40,145.98	26,854.02	60
10-4130-193	CONSULTING	45,807.19	75,000.00	4,074.28	69,926.49	5,073.51	93
10-4130-194	CONSULTING - COG	5,436.62	15,000.00	0.00	6,476.93	8,523.07	43
10-4130-195	OTHER CONSULTING CONTRACTS	0.00	55,500.00	0.00	0.00	55,500.00	0
10-4130-200	OTHER PLANNING	0.00	0.00	0.00	0.00	0.00	0
10-4130-201	OFFICE SUPPLIES - PLANNING & ZONING	4,455.35	7,500.00	385.16	3,310.19	4,189.81	44
10-4130-215	HISTORIC PRESERVATION	0.00	250.00	0.00	0.00	250.00	0
10-4130-220	INFRASTRUCTURE	75,000.00	0.00	0.00	0.00	0.00	0
10-4130-321	TELEPHONE - PLANNING & ZONING	2,173.49	2,000.00	0.00	1,184.33	815.67	59
10-4130-325	POSTAGE - PLANNING & ZONING	2,100.43	2,500.00	0.00	1,368.37	1,131.63	55
10-4130-331	UTILITIES - PLANNING & ZONING	4,036.68	5,000.00	99.73	3,063.88	1,936.12	61
10-4130-370	ADVERTISING - PLANNING & ZONING	489.38	500.00	0.00	140.92	359.08	28
10-4130-500	CAPITAL EXPENDITURES - P&Z	0.00	30,000.00	0.00	0.00	30,000.00	0
	4130 ECONOMIC & PHYSICAL DEVELOPMEN	402,833.40	455,790.00	22,598.66	267,262.79	188,527.21	59
	General Fund Expenditure Totals	2,639,317.40	2,987,000.00	334,646.80	2,381,183.43	605,816.57	80

WEDDINGTON
Statement of Revenue and Expenditures

10 General Fund	Prior	Current	YTD
Revenues:	4,152,251.79	72,053.70	2,622,645.94
Expenditures:	2,639,317.40	334,646.80	2,381,183.43
Net Income:	1,512,934.39	262,593.10-	241,462.51

Grand Totals	Prior	Current	YTD
Revenues:	4,152,251.79	72,053.70	2,622,645.94
Expenditures:	2,639,317.40	334,646.80	2,381,183.43
Net Income:	1,512,934.39	262,593.10-	241,462.51

WEDDINGTON
General Fund
BALANCE SHEET
AS OF: 04/30/26

	2025	2025	2024
Assets			
10-1120-000 SOUTH STATE CHECKING ACCOUNT	733,999.07	735,558.48	725,906.57
10-1120-001 TRINITY MONEY MARKET	0.00	0.00	0.00
10-1120-002 CITIZENS SOUTH CD'S	0.00	0.00	0.00
10-1130-000 BB&T/TRUIST CHECKING	1,188,200.05	492,051.80	1,243,910.88
10-1130-001 BB&T/TRUIST MONEY MARKET	1,871,557.93	2,336,152.82	789,468.25
10-1140-000 NC CLASS INVESTMENT ACCOUNT	269,307.79	260,501.59	0.00
10-1170-000 NC CASH MGMT TRUST	5,299,247.51	5,131,607.54	4,707,027.01
10-1205-000 DUE FROM OTHER FUNDS (SCIF/PARK)	97,590.32	54,932.32	0.00
10-1210-000 A/R SOLID WASTE FEES	11,421.73	24,175.84	68,127.53
10-1210-001 A/R SOLID WASTE FEES PRIOR YR	0.00	0.00	0.00
10-1210-002 A/R SOLID WASTE FEES NEXT 8 PY	51,874.31	51,874.31	0.00
10-1211-001 A/R PROPERTY TAX	66,614.82	13,279.34	24,089.41
10-1212-001 A/R PROPERTY TAX - 1ST YEAR PRIOR	6,555.34	9,149.43	5,915.39
10-1212-002 A/R PROPERTY TAX - NEXT 8 PRIOR YRS	8,813.66	5,019.66	3,273.69
10-1213-000 A/R PROPERTY TAX INTEREST RECEIVABL	2,386.29	1,632.50	2,057.67
10-1214-000 PREPAID ASSETS	0.00	36,575.14	34,775.22
10-1215-000 A/R INTERGOVT-LOCAL OPTION SALES TX	0.00	91,453.12	114,629.82
10-1216-000 A/R INTERGOVT - MOTOR VEHICLE TAXES	0.00	7,790.24	12,470.43
10-1217-000 A/R INTERGOVT - UTILITY/SOLID WASTE	0.00	105,899.33	112,103.30
10-1220-000 AR OTHER	0.00	16,375.60	0.00
10-1232-000 SALES TAX RECEIVABLE	670.89	670.89	670.89
10-1240-000 INVESTMENT INCOME RECEIVABLE	0.00	0.00	0.00
10-1610-001 FIXED ASSETS - LAND & BUILDINGS	2,513,697.44	2,513,697.44	2,513,697.44
10-1610-002 FIXED ASSETS - FURNITURE & FIXTURES	9,651.96	9,651.96	9,651.96
10-1610-003 FIXED ASSETS - EQUIPMENT	32,076.19	32,076.19	17,747.14
10-1610-004 FIXED ASSETS - INFRASTRUCTURE	26,851.00	26,851.00	26,851.00
10-1610-005 FIXED ASSETS - COMPUTERS	9,539.00	9,539.00	9,539.00
10-1610-006 FIXED ASSETS - COMPUTER SOFTWARE	182,994.00	182,994.00	182,994.00
Total Assets	<u>12,383,049.30</u>	<u>12,149,509.54</u>	<u>10,604,906.60</u>
Liabilities & Fund Balance			
10-2110-000 ACCOUNTS PAYABLE	0.00	39,644.26	0.00
10-2115-000 ACCOUNTS PAYABLE ACCRUAL	387.00	387.00	38,473.39
10-2116-000 CUSTOMER REFUNDS	4,302.63	8,765.30	7,959.89
10-2120-000 BOND DEPOSIT PAYABLE	47,896.25	47,896.25	47,896.25
10-2151-000 FICA TAXES PAYABLE	0.00	0.00	0.00
10-2152-000 FEDERAL TAXES PAYABLE	0.00	0.00	0.00
10-2153-000 STATE W/H TAXES PAYABLE	305.00-	305.00-	305.00-
10-2154-001 NC RETIREMENT PAYABLE	0.00	0.00	0.00
10-2155-000 HEALTH INSURANCE PAYABLE	3,496.34-	0.00	0.00
10-2156-000 LIFE INSURANCE PAYABLE	272.05	0.00	0.00
10-2157-000 401K PAYABLE	0.00	0.00	0.00
10-2200-000 ENCUMBRANCES	0.00	0.00	0.00
10-2210-000 RESERVE FOR ENCUMBRANCES	0.00	0.00	0.00
10-2605-000 DEFERRED REVENUES- TAX INTEREST	2,074.36	1,632.50	2,057.67
10-2610-000 DEFERRED REVENUE SOLID WASTE FEES	8,295.13	24,175.84	68,127.53
10-2610-001 DEFERRED REVENUE SOLID WASTE PY	0.00	0.00	0.00
10-2610-002 DEFERRED REVENUE SOLID WASTE N8 PY	51,874.31	51,874.31	0.00
10-2620-000 DEFERRED REVENUE - DELQ TAXES	6,555.34	9,149.43	5,915.39
10-2625-000 DEFERRED REVENUE - CURR YR TAX	66,614.82	13,279.34	24,089.41
10-2630-000 DEFERRED REVENUE-NEXT 8	9,125.59	5,019.66	3,273.69
10-2635-000 DEFERRED REVENUE - PREPAID TAXES	0.00	0.00	609.44

WEDDINGTON
General Fund
BALANCE SHEET
AS OF: 04/30/26

	2026	2025	2024
Total Liabilities	<u>193,596.14</u>	<u>201,518.89</u>	<u>198,097.66</u>
10-2640-001 FUND BALANCE - UNASSIGNED	4,011,564.15	4,011,564.15	3,997,645.88
10-2640-002 FUND BALANCE - RESERVE WATER/SEWER	0.00	0.00	0.00
10-2640-003 FUND BALANCE-ASSIGNED	820,000.00	820,000.00	820,000.00
10-2640-004 FUND BALANCE-INVEST IN FIXED ASSETS	2,774,809.59	2,774,809.59	2,760,480.54
10-2640-005 CURRENT YEAR EQUITY YTD	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>7,606,373.74</u>	<u>7,606,373.74</u>	<u>7,578,126.42</u>
Revenue	2,792,645.94	1,054,301.79	5,237,544.61
Less Expenses	<u>2,551,183.43</u>	<u>458,632.60-</u>	<u>3,953,385.47</u>
Net	<u>241,462.51</u>	<u>1,512,934.39</u>	<u>1,284,159.14</u>
Total Fund Balance	<u>7,847,836.25</u>	<u>9,119,308.13</u>	<u>8,862,285.56</u>
Total Liabilities & Fund Balance	<u><u>8,041,432.39</u></u>	<u><u>9,320,827.02</u></u>	<u><u>9,060,383.22</u></u>

FY2027 PRELIMINARY BUDGET

PROPOSED BUDGET COMMENTS:

- 1) ESTIMATED AD VALOREM REVENUE WAS CALCULATED BASED ON ESTIMATED FY2027 AD VALOREM APPRAISED VALUES RECEIVED FROM THE COUNTY ON 4/2/26. THESE VALUES ARE APPROXIMATELY 3.5% HIGHER THAN FY2026 AD VALOREM APPRAISED VALUES. TOTAL APPRAISED VALUE PER THE COUNTY IS APPROXIMATELY \$5.1 BILLION.
- 2) REVENUES & EXPENDITURES ARE BUDGETED CONSERVATIVELY (I.E. REVENUES ARE BUDGETED AT LOWEST EXPECTED AMOUNTS & EXPENDITURES AT HIGHEST EXPECTED AMOUNTS)
- 3) TRASH, POLICE, SALARIES ARE BUDGETED AT CURRENT CONTRACT/SALARY AMOUNTS PLUS PROPOSED INCREASES WHICH ARE DETAILED ON THE PROPOSED NONOPERATING ITEMS SHEET.

SHERIFF'S DEPARTMENT INCREASE IS PER NOTIFICATION RECEIVED FROM UNION COUNTY ON 4/1/26. INCREASE IS 13.3% DUE IN PART TO ALLOCATION OF COST OF AN ADDITIONAL SERGEANT.

- 4) CONTRACTS THAT ARE SUBJECT TO ANNUAL RENEWAL (I.E. URBAN FORESTER, COG) ARE SHOWN ON THE PROPOSED NONOPERATING BUDGET SHEET.

PROPOSED NONOPERATING COMMENTS:

- 1) SHERIFF AND TRASH CONTRACT INCREASES ARE SHOWN FOR TRANSPARENCY REASONS. THE TRASH CONTRACT ALLOWS FOR AN ANNUAL INCREASE FOR CPI NOT TO EXCEED 3%. SHERIFF'S DEPUTIES ARE BUDGETED AT THE ESTIMATED AMOUNT RECEIVED FROM UNION COUNTY.
- 2) EFFECTS OF ESTIMATED SALARY ADJUSTMENTS ARE SHOWN. COUNCIL SETS & APPROVES THE SALARY ADJUSTMENT RATE. MERIT/COLA INCREASES ARE SHOWN AT 5% COMBINED.
- 3) ALL OTHER ITEMS ARE DISCRETIONARY AND POTENTIAL ITEMS FOR EXPENDITURE THAT STAFF IS AWARE OF AT THE TIME OF THE BUDGET PREPARATION. ADDITIONAL ITEMS MAY BE ADDED OR REMOVED BY COUNCIL AT THEIR DISCRETION.

FUTURE ACTIONS:

THE PUBLIC HEARING ON THE BUDGET WILL BE HELD AT THE JUNE COUNCIL MEETING AND THE FINAL BUDGET AND BUDGET ORDINANCE WILL BE APPROVED. STATE STATUTE REQUIRES THAT THE BUDGET BE APPROVED PRIOR TO JULY 1.

**TOWN OF WEDDINGTON
SUMMARY BUDGET
FYE 6/30/2027**

FY2027	FY2026	FY2025
PROPOSED	AMENDED	FINAL
BUDGET	BUDGET	ACTUAL
Tax rate 3.5 cents	Tax rate 3.5 cents	Tax rate 2.5 cents

Revenues			
Ad Valorem Taxes	\$ 1,894,750	\$ 1,813,000	\$ 920,115
Solid Waste Revenues	\$ 500	\$ 10,000	\$ 1,209,280
State-Collected Revenues	\$ 1,033,750	\$ 883,000	\$ 1,234,587
Zoning and Subdivision Revenues	\$ 30,500	\$ 28,500	\$ 44,009
Investment Revenue	\$ 200,000	\$ 250,000	\$ 286,234
Other Revenues	\$ 500	\$ 2,500	\$ 262,057
Total Revenues	\$ 3,160,000	\$ 2,987,000	\$ 3,956,283
Expenditures			
Administrative Expenditures	\$ 640,500	\$ 613,065	\$ 532,156
Planning and Zoning Expenditures	\$ 541,700	\$ 455,790	\$ 402,833
General Government Expenditures	\$ 1,977,800	\$ 1,918,145	\$ 1,704,328
Total Expenditures	\$ 3,160,000	\$ 2,987,000	\$ 2,639,317
Total Revenues over Expenditures	0	0	\$ 1,316,965

TOWN OF WEDDINGTON
FY2027 PRELIMINARY BUDGET
3.5 CENT TAX RATE

Account Id	Account Description	FY2024 Actual	FY2025 Actual	Amended FY26 Budget	Actual YTD FY2026 as of 4.30.26	Estimated Final Actual FY2026	PROPOSED FY2027
10-3101-110	AD VALOREM TAX - CURRENT	1,405,902.80	801,393.55	1,700,000.00	1,708,827.86	1,715,000.00	1,775,000.00
10-3102-110	AD VALOREM TAX - 1ST PRIOR YR	18,602.58	14,804.94	7,500.00	6,724.00	7,000.00	7,000.00
10-3103-110	AD VALOREM TAX - NEXT 8 YRS PRIOR	2,470.00	(577.18)	500.00	4.52	100.00	250.00
10-3110-121	AD VALOREM TAX - MOTOR VEH CURRENT	138,445.99	99,746.78	102,000.00	84,690.21	100,000.00	107,500.00
10-3115-180	TAX INTEREST	8,227.19	4,746.84	3,000.00	5,992.56	5,650.00	5,000.00
10-3120-000	SOLID WASTE FEE REVENUES	1,186,449.41	1,209,280.40	10,000.00	15,954.33	12,500.00	500.00
10-3231-220	LOCAL OPTION SALES TAX REV - ART 39	701,355.28	670,407.25	408,000.00	236,171.36	408,000.00	530,000.00
10-3322-220	BEER & WINE TAX	67,722.79	56,901.62	45,000.00	-	45,000.00	45,000.00
10-3324-220	UTILITY FRANCHISE TAX	498,024.79	498,911.57	425,000.00	257,604.06	425,000.00	450,000.00
10-3333-220	SOLID WASTE DISPOSAL TAX	2,609.38	8,366.21	5,000.00	8,661.49	8,750.00	8,750.00
10-3340-400	ZONING & PERMIT FEES	35,109.50	25,257.50	15,000.00	75,590.00	75,000.00	25,000.00
10-3350-400	SUBDIVISION FEES	28,121.25	11,015.03	10,000.00	6,965.00	5,500.00	5,000.00
10-3360-400	STORMWATER EROSION CONTROL FEES	12,000.00	7,736.75	3,500.00	2,750.00	2,750.00	500.00
10-3830-891	MISCELLANEOUS REVENUES	27,423.36	262,057.19	2,500.00	141.68	250.00	500.00
10-3831-491	INVESTMENT INCOME	312,725.08	286,234.15	250,000.00	212,568.87	230,000.00	200,000.00
General Fund Revenue Totals		4,445,189.40	3,956,282.60	2,987,000.00	2,622,645.94	3,040,500.00	3,160,000.00
10-4110-000	GENERAL GOVERNMENT			-	-	-	
10-4110-110	SOLID WASTE			-	-	-	
10-4110-115	SOLID WASTE	1,022,462.92	1,012,673.76	1,082,950.00	895,573.20	1,080,000.00	1,114,200.00
10-4110-120	FIRE			-	-	-	
10-4110-126	FIRE DEPT SUBSIDIES	841,976.04					
10-4110-127	FIRE DEPARTMENT BLDG/MAINTENANCE		3,965.00				
10-4110-150	POLICE			-	-	-	
10-4110-155	POLICE PROTECTION	352,553.88	533,779.36	691,645.00	653,926.80	655,000.00	758,115.00
10-4110-160	EVENT PUBLIC SAFETY			5,000.00	-	5,000.00	2,500.00
10-4110-180	GOVERNING BOARD			-	-	-	-
10-4110-190	LEGAL			-	-	-	-
10-4110-192	ATTORNEY FEES - GENERAL	61,560.00	65,170.00	72,500.00	49,166.00	65,000.00	67,500.00
10-4110-193	ATTORNEY FEES - LITIGATION	750,000.00		5,000.00			5,000.00
10-4110-320	OTHER GENERAL GOVERNMENT			-	-	-	-
10-4110-330	ELECTION EXPENSE	14,769.48		20,000.00	17,858.68	18,000.00	5,000.00
10-4110-340	PUBLICATIONS			5,000.00	-	-	5,000.00
10-4110-342	HOLIDAY/TREE LIGHTING	6,657.47	8,376.59	10,000.00	11,779.48	12,000.00	10,485.00
10-4110-343	SPRING EVENT	4,910.89	5,363.67	8,550.00	3,676.50	7,550.00	8,500.00
10-4110-344	OTHER COMMUNITY EVENTS	2,028.18		17,500.00	15,849.60	17,500.00	1,500.00

Account Id	Account Description	FY2024 Actual	FY2025 Actual	Amended FY26 Budget	Actual YTD FY2026 as of 4.30.26	Estimated Final Actual FY2026	PROPOSED FY2027
10-4110-499	OTHER (LIBRARY DONATION)	-	75,000.00	-	-	-	-
	4110 GENERAL GOVERNMENT	3,056,918.86	1,704,328.38	1,918,145.00	1,647,830.26	1,860,050.00	1,977,800.00
10-4120-000	ADMINISTRATIVE	-	-	-	-	-	-
10-4120-120	SALARIES & EMPLOYEE BENEFITS	-	-	-	-	-	8,700.00
10-4120-121	SALARIES - ADMINISTRATOR/CLERK	66,330.29	69,678.09	74,250.00	60,763.97	73,475.00	73,475.00
10-4120-123	SALARIES - TAX COLLECTOR	55,432.50	58,146.72	64,500.00	49,969.31	60,875.00	60,875.00
10-4120-124	SALARIES - FINANCE OFFICER	19,036.59	17,561.86	21,615.00	15,623.26	18,875.00	18,875.00
10-4120-125	SALARIES - MAYOR & TOWN COUNCIL	26,500.00	25,200.00	25,500.00	20,600.00	25,200.00	25,200.00
10-4120-181	FICA EXPENSE	12,798.46	13,049.73	15,500.00	11,242.35	15,500.00	14,275.00
10-4120-182	EMPLOYEE RETIREMENT	25,570.30	27,750.74	29,575.00	24,892.79	30,000.00	30,875.00
10-4120-183	EMPLOYEE INSURANCE	15,504.00	32,983.00	37,975.00	23,012.52	32,500.00	32,500.00
10-4120-184	EMPLOYEE LIFE INSURANCE	199.68	464.64	500.00	1,086.80	1,500.00	3,000.00
10-4120-185	EMPLOYEE S-T DISABILITY	168.00	322.00	375.00	610.40	850.00	550.00
10-4120-190	PROFESSIONAL SERVICES	-	-	-	-	-	-
10-4120-191	AUDIT FEES	9,000.00	10,800.00	15,000.00	-	15,000.00	15,000.00
10-4120-193	CONTRACT LABOR	55,076.66	19,028.74	9,000.00	10,205.96	20,000.00	19,500.00
10-4120-200	OTHER ADMINISTRATIVE	-	-	-	-	-	-
10-4120-205	OFFICE SUPPLIES - ADMIN	5,926.40	4,359.25	10,000.00	3,711.82	7,500.00	15,000.00
10-4120-210	PLANNING CONFERENCE	361.31	574.43	2,000.00	765.40	1,000.00	1,500.00
10-4120-321	TELEPHONE - ADMIN	1,775.97	2,083.47	2,000.00	1,184.38	2,500.00	2,500.00
10-4120-325	POSTAGE - ADMIN	1,539.86	2,245.20	2,500.00	1,368.36	2,500.00	2,500.00
10-4120-331	UTILITIES - ADMIN	3,674.83	3,980.96	5,000.00	3,304.69	5,000.00	5,000.00
10-4120-351	REPAIRS & MAINTENANCE - BUILDING	58,194.39	16,659.55	5,000.00	-	5,000.00	10,000.00
10-4120-352	REPAIRS & MAINTENANCE - EQUIPMENT	65,740.38	84,623.10	97,000.00	93,474.57	100,000.00	95,000.00
10-4120-354	REPAIRS & MAINTENANCE - GROUNDS	57,094.00	65,302.34	105,000.00	57,592.38	95,000.00	112,750.00
10-4120-355	REPAIRS & MAINTENANCE - PEST CONTRL	1,013.36	1,013.36	1,500.00	1,063.02	1,200.00	1,500.00
10-4120-356	REPAIRS & MAINTENANCE - CUSTODIAL	5,720.00	6,360.00	6,500.00	4,680.00	6,500.00	6,500.00
10-4120-370	ADVERTISING - ADMIN	550.54	1,231.69	500.00	223.95	500.00	500.00
10-4120-397	TAX LISTING & TAX COLLECTION FEES	-	377.35	500.00	396.99	500.00	500.00
10-4120-400	ADMINISTRATIVE:TRAINING	4,037.25	4,352.60	7,500.00	7,118.44	7,500.00	6,500.00
10-4120-410	ADMINISTRATIVE:TRAVEL	6,931.21	5,683.71	5,000.00	5,591.00	6,000.00	5,000.00
10-4120-450	INSURANCE	23,673.13	26,649.27	28,350.00	28,036.61	28,350.00	30,000.00
10-4120-491	DUES & SUBSCRIPTIONS	22,597.04	18,167.04	29,925.00	30,614.61	30,750.00	31,425.00
10-4120-498	GIFTS & AWARDS	1,514.61	1,000.19	1,500.00	1,134.52	1,500.00	1,500.00
10-4120-499	MISCELLANEOUS	12,196.35	12,506.59	9,500.00	7,822.28	10,000.00	10,000.00
	4120 ADMINISTRATIVE	558,157.11	532,155.62	613,065.00	466,090.38	605,075.00	640,500.00
10-4130-000	ECONOMIC & PHYSICAL DEVELOPMENT	-	-	-	-	-	-
10-4130-120	SALARIES & EMPLOYEE BENEFITS	-	-	-	-	-	7,625.00
10-4130-121	SALARIES - ZONING ADMINISTRATOR	54,767.40	81,220.39	85,200.00	71,218.30	85,225.00	85,225.00
10-4130-122	SALARIES - PERMIT TECH/PLANNING ASSISTANT	20,316.69	-	22,450.00	12,707.50	16,900.00	23,150.00
10-4130-123	SALARIES - ADMINISTRATIVE ASSISTANT	2,500.00	23,476.04	26,250.00	19,086.89	26,250.00	26,250.00

Account Id	Account Description	FY2024 Actual	FY2025 Actual	Amended FY26 Budget	Actual YTD FY2026 as of 4.30.26	Estimated Final Actual FY2026	PROPOSED FY2027
10-4130-124	SALARIES - PLANNING BOARD	3,600.45	2,600.00	6,300.00	3,150.00	3,750.00	5,000.00
10-4130-125	SALARIES - SIGN REMOVAL	6,210.98	3,487.05	3,600.00	2,938.95	3,675.00	3,675.00
10-4130-181	FICA EXPENSE - P&Z	8,615.10	8,090.84	11,765.00	7,819.80	10,000.00	11,475.00
10-4130-182	EMPLOYEE RETIREMENT - P&Z	1,080.00	13,571.94	20,050.00	12,448.96	17,500.00	18,350.00
10-4130-183	EMPLOYEE INSURANCE	35.52	16,488.00	19,350.00	11,500.70	17,500.00	17,500.00
10-4130-184	EMPLOYEE LIFE INSURANCE	14.00	307.20	375.00	470.00	750.00	750.00
10-4130-185	EMPLOYEE S-T DISABILITY	-	168.00	200.00	304.60	450.00	450.00
10-4130-190	CONTRACTED SERVICES	46,647.58		-	-		
10-4130-192	CONSULTING STORMWATER CONTROL	70,398.29	113,924.80	67,000.00	40,145.98	75,000.00	45,000.00
10-4130-193	CONSULTING		45,807.19	75,000.00	69,926.49	75,000.00	75,000.00
10-4130-194	CONSULTING - COG	8,255.80	5,436.62	15,000.00	6,476.93	15,000.00	25,000.00
10-4130-195	STORMWATER EROSION CONTROL	-		-	-	-	-
10-4130-200	OTHER CONSULTING CONTRACTS	5,518.43		55,500.00	-	45,000.00	55,500.00
10-4130-201	OFFICE SUPPLIES - PLANNING & ZONING	-	4,455.35	7,500.00	3,310.19	6,000.00	6,000.00
10-4130-202	ZONING SPECIFIC OFFICE SUPPLIES	-			-	-	-
10-4130-215	HISTORIC PRESERVATION	102,000.00		250.00	-	-	250.00
10-4130-220	INFRASTRUCTURE	1,775.99	75,000.00	-			-
10-4130-321	TELEPHONE - PLANNING & ZONING	1,539.85	2,173.49	2,000.00	1,184.33	2,500.00	2,500.00
10-4130-325	POSTAGE - PLANNING & ZONING	4,311.84	2,100.43	2,500.00	1,368.37	2,475.00	2,500.00
10-4130-331	UTILITIES - PLANNING & ZONING	721.58	4,036.68	5,000.00	3,063.88	4,450.00	5,000.00
10-4130-370	ADVERTISING - PLANNING & ZONING		489.38	500.00	140.92	550.00	500.00
10-4130-500	CAPITAL EXPENDITURES - P&Z	338,309.50		30,000.00			125,000.00
	4130 ECONOMIC & PHYSICAL DEVELOPMENT	3,953,385.47	402,833.40	455,790.00	267,262.79	407,975.00	541,700.00
	General Fund Expenditure Totals		2,639,317.40	2,987,000.00	2,381,183.43	2,873,100.00	3,160,000.00
		491,803.93					
	NET REVENUES OVER/(UNDER) EXPENDITURES		1,316,965.20	-	241,462.51	167,400.00	-

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

Changes in yellow

		FY2027	FY2026
ESTIMATED OPERATING REVENUES		477,125.00	511,195.00
Zoning & Permit Fees (Conditional zoning fees)			5,000.00
Subdivision Fees			
Future unidentified			5,000.00
Driveway easement (to be collected in FY25)			
TOTAL ADJUSTED NET OPERATING REVENUES		477,125.00	521,195.00
<u>Proposed non-operating expenditures to be funded</u>			
Police	Increase in contract price (13.3% per letter from Union County)	87,115.00	37,570.00
	Additional overnight deputies		
	Flock camera lease	16,000.00	16,000.00
Public Safety	New radar trailer		15,000.00
Solid Waste	Billing differential (billing for new homes not on tax scroll yet)	1,700.00	1,750.00
	CPI Increase (3%)	32,500.00	61,200.00
Attorney	Board of Adjustment; miscellaneous	7,500.00	7,500.00
Publications	Resident wide mailings	5,000.00	10,000.00
Parks & Rec	Spring Event (Shredding)	0.00	0.00
	Bunny Hop/Movie Nights/Back to School Drive	1,500.00	1,500.00
	Tree lighting/Christmas cards & decorations	10,485.00	8,000.00
	Litter sweeps	0.00	0.00
	Deputies/EMTs (Food Truck Fridays/Tree Lighting)	2,500.00	2,500.00
	Contract labor (i.e. patriotic banner installation, photographer, etc.)	4,000.00	4,000.00
	Food trucks	4,000.00	4,000.00
	Activities	4,500.00	6,550.00
Office supplies	Computer/office equipment replacement/upgrades	7,500.00	5,000.00
Grounds maintenance	Landscape upgrades/medians/roundabout	40,000.00	30,000.00
	Town Hall park landscaping/mowing	5,000.00	5,000.00
	Mulching		20,000.00
Building Maintenance	Town Hall	5,000.00	30,000.00
	Electrical repairs		
Consulting/Contract Labor	Code Enforcement contract	20,000.00	7,500.00
	Code Enforcement (funds for remedies)	5,000.00	5,000.00
	Planning Conferences (mediator/rental/etc)	1,500.00	1,500.00
	Website redesign	7,500.00	
	Misc projects (watershed study FY27)	13,000.00	10,000.00

Preliminary Budget FY2027 May council

	Urban Forester	8,000.00	8,000.00
	Supplemental consulting contracts	42,500.00	37,500.00
Salary adj	Merit/Bonus/Taxes/Benefits	16,325.00	16,100.00
	Increase in admin asst hours		1,425.00
	Planning tech		32,000.00
	Council/planning board increases		8,100.00
	Employee health insurance estimated increase	3,000.00	7,500.00
	Retirement increase due to increase in rates (estimated at 2%)	1,000.00	1,000.00
Infrastructure	Other		
	12 Mile @ Beulah Church cost participation		
	Tilley-Morris roundabout (FY23 budgets for 20% construction cost overrun)		
	Mast arm	125,000.00	25,000.00
	Town participation in stoplights at Antioch Church/Forest Lawn & 12 Mile Roundabout at Potter & Forest Lawn		
Park	Site improvements		
	Labella consulting		95,000.00
Library	Donation to Library Foundation for reading nook		
Contingency			
	Total cost of non-operating expenditures	477,125.00	521,195.00
		0.00	

**2026-20275 SCHEDULE OF FEES
ZONING AND SUBDIVISION ADMINISTRATION**

Zoning Confirmation	\$50.00
Floodplain Development Review	\$100.00 plus Reimbursement of Engineering Fees
Temporary structure permit	\$75.00
Temporary use permit for sales for civic organizations, etc.	\$27.50
Temporary use permit for public	\$110.00
Subdivision sales office	\$110.00
Conditional zoning district – New	\$2,000 plus \$300/acre
Conditional zoning district major amendment (>= 1,000 SF Change)	\$1,500.00
Conditional zoning district minor amendment – Less than 1,000 SF	\$750.00
Construction Documents Review – MX	\$300.00 plus \$100/acre
Construction Documents Review – All Other	\$300.00
Temporary sign permit including temporary banners, off-premise special event signs, construction announcement signs and subdivision sales signs	\$27.50 – Non-profit organizations as recognized by the IRS are exempt
Permanent sign permit	\$50.00
ZONING PERMIT(S)	
a. Residential	\$110.00
b. Residential – Up-fit	\$25.00
c. Non-residential	\$275.00
d. Non-residential – up-fit	\$55.00
e. Accessory Structure (incl. Agricultural)	\$50.00
f. Swimming Pool or Spa	\$50.00
f. Additions	
1. Minor, no more than 25% or 500 square feet total (unheated)	\$27.50
2. Minor, no more than 25% or 500 square feet total (heated)	\$55.00
3. Major	\$110.00
g. Renewal of zoning permit	\$110.00
CERTIFICATE OF COMPLIANCE	
a. Residential	\$110.00
b. Non-residential	\$275.00
c. Accessory or Agricultural	No Charge
Swimming Pool or Spa	\$50.00
d. Additions-	No Charge
Variance and Modification of Subdivision Ordinance	\$715.00 + Notification
Appeal of decision of zoning officer to Board of Adjustment and Application to Board of Adjustment for interpretation of ordinance	\$1,000.00
Amendment to zoning ordinance/text amendment/map amendment	\$1,000.00 + Notification
Approval of changes to subdivision lots	
Per each subdivision	
a. 1 to 2 lots	\$110.00
b. 3 to 5 lots	\$220.00
c. 6 to 10 lots	\$330.00
d. over 10 lots	\$500.00
Telecommunication Tower Engineering and Surveying Fee	Cost to Town + \$715.00 administrative fee
Small Cell Telecommunication Facility	\$75.00/unit

Approved 7/14/2025

Annual Biosolids Land Application Permit Fee	\$33.00 for the first acre and \$22.00 for each additional acre
Notification of Affected Property Owners (biosolids application)	
21-50	\$55.00
51-100	\$110.00
Over 100	\$220.00
Lot Line Revision and Recombination Fee	\$200.00
SUBDIVISION FEES	
MINOR SUBDIVISION	
Preliminary Plat Submittal - Subdivision Containing Up to 6 Lots	\$165.00 per Lot plus engineering fees
Pre-Submittal Sketch for Easement Lot	\$110.00
Final Plat Submittal - Subdivision Containing Up to 6 Lots	\$85.00 per Lot
MAJOR SUBDIVISIONS	
Residential Conservation District (R-CD) Pre-Sketch Plan Conference	\$165.00
Schematic Plan Review	\$275.00 per Lot plus engineering fees
Preliminary Plat Submittal	\$275.00 per Lot plus engineering fees
Final Plat Submittal	\$110.00 per Lot
Site or Field Inspection	\$95.00/hr.
SEDIMENT AND EROSION CONTROL REVIEWS & INSPECTIONS	
Erosion Control Permit – Commercial over 12,000 sq ft, or any tract over 1 acre disturbed	\$500 per acre disturbed
Revised Plan Review after EC plan approval	\$200.00
Single-Family Residential Lot Inspection/Compliance with ESC Installation and Maintenance Agreement	\$100.00
Reinspection Fee	\$100.00
Erosion Control Civil Penalty – Administration Fee	\$125.00
Per Notice of Violation	\$5000.00 per day, based on the degree and extent of harm caused by the violation, the cost of rectifying the damage, the amount of money the violator saved by non-compliance, whether the violation was committed willfully and the prior record of the violator in complying with or failing to comply with the ordinance.
Copying Fee	\$.05 per copy for B/W and \$.25 per copy for Color
CD Disk	\$1.00

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Approved 7/14/2025

**TOWN OF WEDDINGTON
ARPA QUARTERLY UPDATE
AS OF 3/31/26**

BEGINNING ARPA BALANCE	\$ 1,635,187.50
SPENT 10/1/21-6/30/23	(799,944.67)
SPENT 7/1/23-6/30/24	(639,273.64)
SPENT 7/1/24-12/31/24	(195,969.19)
BALANCE AT 7/1/25	<u>\$ -</u>
SPENT 7/1/25-3/31/26	-
BALANCE AT 3/31/26	<u>\$ -</u>

**TOWN OF WEDDINGTON
SCIF QUARTERLY SUMMARY REPORT
AS OF 3/31/2026**

		TOWN HALL REPAIR & RENOVATIONS	OUTBUILDING RENOVATION & SIDEWALK CONSTRUCTION	PARK PLAZA CONSTRUCTION	TOWN PARK AMPITHEATER & PICNIC TABLES	LANDSCAPING, LIGHTING, GRADING & IRRIGATION	INTERSECTION IMPROVEMENTS	AUDIO-VISUAL ENHANCEMENTS	CONSULTING & PROJECT MANAGEMENT	ESTIMATED COST OVERRUNS	INTEREST EARNED
SCIF PROJECT ORDINANCE BUDGET	\$ -	\$ 175,000.00	\$ 150,000.00	\$ 105,000.00	\$ 75,000.00	\$ 35,000.00	\$ 65,000.00	\$ 20,000.00	\$ 75,000.00	\$ 150,000.00	\$ -
RECEIPT OF FUNDS 8/25/23	\$ 850,000.00										
INTEREST EARNED AS OF 3/31/26	\$ 67,580.50										\$ 67,580.50
TRANSFER TO GENERAL FUND	\$ (153,081.57)	\$ (42,555.57)	\$ -	\$ (102,034.00)	\$ -	\$ (8,492.00)	\$ -	\$ -	\$ -	\$ -	\$ -
SCIF CASH BALANCE AT 12/31/25	\$ 764,498.93	\$ 132,444.43	\$ 150,000.00	\$ 2,966.00	\$ 75,000.00	\$ 26,508.00	\$ 65,000.00	\$ 20,000.00	\$ 75,000.00	\$ 150,000.00	\$ 67,580.50
DUE TO GENERAL FUND FY2025											
DEHAAN PAINTING	Nov-23	\$ 10,320.00	\$ 10,320.00								
DEHAAN PAINTING	Dec-23	\$ 3,945.63	\$ 3,945.63								
DEHAAN PAINTING DEPOSIT	Sep-23	\$ (10.00)	\$ (10.00)								
WD SMITH GRADING ADJ		\$ (337.36)		\$ (337.36)							
XL MEDIAWORKS	Jul-24	\$ 14,329.05					\$ 14,329.05				
LABELLA CONSULTING	Jun-25	\$ 26,685.00						\$ 26,685.00			
DUE TO GENERAL FUND FY2025		\$ 54,932.32	\$ 14,255.63	\$ -	\$ (337.36)	\$ -	\$ -	\$ -	\$ 14,329.05	\$ 26,685.00	\$ -
DUE TO GENERAL FUND FY2026											
LABELLA CONSULTING	Jul-25	\$ 13,710.00						\$ 13,710.00			
LABELLA CONSULTING	Sep-25	\$ 11,034.00						\$ 11,034.00			
LABELLA CONSULTING	Dec-25	\$ 17,177.00						\$ 17,177.00			
LABELLA CONSULTING	Feb-26	\$ 1,806.00						\$ 1,806.00			
DUE TO GENERAL FUND FY2026		\$ 98,659.32	\$ 14,255.63	\$ -	\$ (337.36)	\$ -	\$ -	\$ -	\$ 14,329.05	\$ 70,412.00	\$ -
SCIF BALANCE REMAINING AT 12/31/25	\$ 665,839.61	\$ 118,188.80	\$ 150,000.00	\$ 3,303.36	\$ 75,000.00	\$ 26,508.00	\$ 65,000.00	\$ 5,670.95	\$ 4,588.00	\$ 150,000.00	\$ 67,580.50

**TOWN OF WEDDINGTON
OSBM QUARTERLY UPDATE
AS OF 3/31/26**

BEGINNING OSBM BALANCE	\$ 250,000.00
INTEREST EARNED FY25	7,872.20
BALANCE AT 7/1/25	<u><u>\$ 257,872.20</u></u>
INTEREST EARNED 7/1/25-3/31/26	7,905.73
BALANCE AT 3/31/26	<u><u>\$ 265,777.93</u></u>

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

TO: Mayor and Town Council
FROM: Kim Woods, Tax Collector
DATE: May 11, 2026
SUBJECT: Tax Report– April 2026

Transactions:	
Refunds	\$366.96
2023	\$(620.90)
2024	\$(1330.19)
2025	\$(7235.11)
As of April 30, 2026, the following taxes remain Outstanding:	
2014	\$136.06
2015	\$187.26
2016	\$251.29
2017	\$421.72
2018	\$139.46
2019	\$390.77
2020	\$285.81
2021	\$408.89
2022	\$1914.84
2023	\$8465.39
2024	\$15,224.35
2025	\$68,095.72
2025 Credit Bal	\$(144.69)
Total Outstanding:	\$95,776.87