

**RESOLUTION OF THE UNION COUNTY BOARD OF COMMISSIONERS
AMENDING THE SYSTEM DEVELOPMENT FEE CAPITAL RESERVE FUND**

WHEREAS, Union County (the “County”) is authorized to set and collect system development fees, as such fees are defined and described in Article 8 of Chapter 162A of the North Carolina General Statutes, with respect to new development to fund costs of capital improvements necessitated by and attributable to such new development, to recoup costs of existing facilities which serve such new development, to recoup costs incurred by a local government unit to purchase capacity in, or reserve capacity supplied by, capital improvements or facilities owned by another local government unit, or a combination of those costs; and

WHEREAS, N.C.G.S. §162A-211 provides that such system development fees collected are to be accounted for by means of a capital reserve fund established pursuant to Part 2 of Article 3 of Chapter 159 of the North Carolina General Statutes; and

WHEREAS, the County has created a capital reserve fund to account for such system development fee proceeds and fund water and wastewater capital projects (“System Development Fee Capital Reserve Fund” or “SDF CRF”) and appropriated certain amounts to such SDF CRF for previous fiscal years, including amending the SDF CRF to account for additional system development fee proceeds received; and

WHEREAS, the County desires to amend the System Development Fee Capital Reserve Fund to account for additional system development fee proceeds received and appropriate certain amounts to such SDF CRF for fiscal year 2024-2025.

NOW, THEREFORE, BE IT RESOLVED BY THE UNION COUNTY BOARD OF COMMISSIONERS AS FOLLOWS:

1. The Board of Commissioners hereby amends the System Development Fee Capital Reserve Fund as set forth in the attached “Exhibit A- System Development Fee Capital Reserve Fund Capital Projects and Appropriation” (“Exhibit A”).
2. The amounts appropriated for each capital project and associated debt service costs to the capital reserve fund for fiscal year 2024-2025 from system development fees are set forth in Exhibit A.
3. This capital reserve fund shall remain effective until all the projects set forth in Exhibit A, and any projects added in the future, are completed. The capital reserve fund may be amended by the Board of Commissioners as needed to add additional appropriations, modify or eliminate existing capital projects, and/or add new capital projects.

4. This Resolution is effective and binding upon its adoption.

Adopted this the 14th day of July, 2025.

Attest:

Lynn G. West, Clerk to the Board

Melissa Merrell, Chair
Union County Board of Commissioners