# Union County, NC

Union County Government Center
500 North Main Street
Monroe, North Carolina

# Meeting Agenda

**Monday, January 12, 2026**
**6:00 PM**

**Board Room, First Floor**

## Board of Commissioners

***Chair Brian Helms***
***Vice Chair Christina Helms***
***Commissioner Clancy Baucom***
***Commissioner Melissa Merrell***
***Commissioner Gary Sides***

***Visitor Advisory***
***Due to construction on the first floor of the UC Government Center, the primary entrance off Main Street Plaza is closed. Throughout construction, visitors should follow signage to enter or exit the facility. For meetings of the Board of County Commissioners, two temporary entrances will be available. Meeting attendees may enter via Main Street Plaza (near the intersection of W. Crowell St. and N. Stewart St.) or via the ground floor of the Government Center (off N. Church St.). To learn more about the project or view a project map, visit ucgov.info/PardonOurProgress.***

## Closed Session - 5:15 PM

**26-052** **Closed Session**

**INFORMATION CONTACT:**
Lynn G. West, Clerk to the Board of Commissioners, 704-283-3853
**ACTION REQUESTED:**
Enter into Closed Session pursuant to NCGS 143-318.11.
**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
Enter into Closed Session for the following purpose(s):
1) pursuant to G.S. 143-318.11(a)(1), to prevent the disclosure of information that is privileged or confidential; and
2) pursuant to G.S. 143-318.11(a)(3), to consult with an attorney in order to preserve the attorney-client privilege; and
3) pursuant to G.S. 143-318.11(a)(4), to discuss matter relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations; and
4) pursuant to G.S.143-318.11(a)(5), to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease.
**FINANCIAL IMPACT:**
None.

## Opening of Meeting - 6:00 PM

**Invocation - Vice Chair Christina Helms**

**Pledge of Allegiance**

## Informal Comments

## Public Hearing(s)

**26-022** **Public Hearing - Rezoning Petition CZ-2025-005 Garcia**

**INFORMATION CONTACT:**
Bjorn E. Hansen, Planning Department, Senior Planner- Long Range Planning, 704-283-3690
**ACTION REQUESTED:**
Conduct public hearing for proposed rezoning.
**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

This case is requesting a revision of the Union County Zoning Map by rezoning one parcel totaling approximately 2.027 acres appearing on the tax map as tax parcel 07-063-260B located on Secrest Shortcut Road in the Town of Hemby Bridge from R-20 to Light Industrial (LI) with Conditions. The rezoning will include the following conditions:

1. Limited to approved site plan dated August 18, 2025
2. Uses limited to tow truck impound yard
3. Mitigation for unauthorized tree removal in required setbacks, specifically replanting 125% of all removed trees 12” in diameter or greater, including trees previously located in proposed stormwater pond
4. Five-year vesting of development rights
5. Development will meet all requirements of the Union County Unified Development Ordinance on the date of approval

The Land Use Board evaluated this proposal at its December 16 meeting and recommended denial on a 7-0 vote, noting inconsistency with adopted land use plans and adjacent land uses. No one spoke for or against the rezoning at the Land Use Board meeting, but 24 residents have emailed letters of opposition to the proposed rezoning.

If the Board of Commissioners wishes to make a decision on this rezoning, it may consider the following motions.

TO APPROVE THE PROPOSED AMENDMENT (THE PROPOSAL IS CONSISTENT WITH THE CURRENT PLAN)

Motion

(i) Adopt the Ordinance Approving Revision to the Official Zoning Map of Union County, North Carolina, and (ii) adopt the consistency and reasonableness statement for approval.

TO DENY THE PROPOSED AMENDMENT (THE PROPOSAL IS INCONSISTENT WITH THE CURRENT PLAN)

Motion

(i) Deny rezoning petition CZ-2025-005 from Ireneo Correa Garcia; and (ii) adopt the consistency and reasonableness statement for denial.

**FINANCIAL IMPACT:**

None.

## Staff Recognition

**26-015** **Service Award Recognition**

**INFORMATION CONTACT:**

Julie Broome, Human Resources, Director, 704-283-3869

**ACTION REQUESTED:**

Short video will play to recognize employee service award recipients for Q4 including October, November and December.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The employee recognition program acknowledges employees for full-time continuous service at the following intervals: 5 years, 10 years, 15 years, 20 years, 25 years and 30 years of service. We would like to recognize the following employees for full-time continuous service with Union County Local Government.

**FINANCIAL IMPACT:**

None.

## Consent Agenda

**26-016** **City of Monroe Request to Provide Water Service**

**INFORMATION CONTACT:**

John Shutak, Union County Water, Engineering Director, 704-283-3651

**ACTION REQUESTED:**

Approve the request from the City of Monroe to provide water service to Parcel 08-303-016D located at 1806 Willis Long Rd.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

City of Monroe recently received a request for outside city service located at 1806 Willis Long Road (see attached supporting documentation). Parcel 08-303-016D is requesting water service to serve property.

The City of Monroe has indicated that they are prepared to serve the property with water, as outside City customer, if approval is granted from Union County. Our water and sewer service agreement with the City of Monroe prohibits the City from providing service outside the City limits without the express, written approval of the Board of County Commissioners.

Union County does not have any water infrastructure in the area to serve the property. Union County Water has no objection to the City providing water service to this property.

**FINANCIAL IMPACT:**

None.

**26-028** **Task Order - Sewer Repair & Rehabilitation Excavation Repairs**

**INFORMATION CONTACT:**

Christopher Clark, Water and Wastewater Operations, Director, 704-296-4215

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the

County Manager's discretion.

**PRIOR BOARD ACTIONS:**

November 3, 2024, Regular Meeting, Agenda Item #25-678 - Approved Contract

**BACKGROUND:**

The purpose of the Task Order is to make needed repairs on the sewer lines located in the Tallwood and Eastside sections of our system. Our contract with G.S. Construction, Inc. will be used to make these repairs to our sewer system which are allowing substantial rainwater and ground water (inflow and infiltration) to enter the sewer system, as well as to repair significant structural issues that are causing re-occurring maintenance issues.

G.S. Construction, Inc. has been selected to provide Repairs Services for Contract #9916. G.S. Construction, Inc. was chosen from a list of venders previously selected from IFB No. 2025-019 Sewer Repair & Rehabilitation Excavation Repairs to provide these services for Union County Water.

**FINANCIAL IMPACT:**

The total cost of the contract with G.S. Construction, Inc. is $186,200.00. Sufficient funds are available in Capital Account Sewer Repairs Operations Budget - 6512-5381.

**26-035** **Contract - Waxhaw North Sanitary Sewer Replacement & Rehabilitation**

**INFORMATION CONTACT:**

John Shutak, Union County Water, Engineering Director, 704-283-3651

**ACTION REQUESTED:**

1) Award contract to North American Pipeline Management, LLC in the amount of $3,295,540.50, and 2) authorize the County Manager to i) negotiate and execute an agreement substantially consistent with this agenda item, ii) exercise any renewal or extension term options set forth in the agreement, and iii) terminate the agreement if deemed in the best interest of the County, each in the County Manager’s discretion.

**PRIOR BOARD ACTIONS:**

1) March 1, 2021, Regular Meeting, Agenda Item #4 - Approved WK Dickson Task Order 2021-01 for engineering field assessment and preliminary design services for the project in an amount of $104,850.00.
2) March 20, 2023, Regular Meeting, Agenda Item #23-057 - Approved WK Dickson Task Order 2021-09 for final design, permitting, and bidding services in an amount of $135,509.00.
3) August 12, 2024, Regular Meeting, Agenda Item #24-530 - Adopted resolution accepting Appropriations Act (S.L. 2023-134) funding in the amount of $1,477,500.00 from the North Carolina Department of Environmental Quality Division of Water Infrastructure and authorized the County Manager to execute all necessary documentation related

to the acceptance.

4) November 17, 2025 , Regular Meeting Agenda Item 25-698 - Adopted resolution for tentative award of the construction contract to North American Pipeline Management, LLC in the amount of $3,138,610.00 contingent upon North Carolina Department of Environmental Quality's (NCDEQ) issuance of the Authority to Award and adopted resolution providing notice of construction of the project.

**BACKGROUND:**

The Capital Improvement Plan (CIP) includes an annual allocation in the Wastewater Rehabilitation & Replacement Program to assess, prioritize, and rehabilitate/replace sanitary sewer collection system infrastructure. This project is Year 1 of a two-year rehabilitation project to replace the aged Septic Tank Effluent Gravity (STEG) wastewater collection system in Waxhaw. This Year 1 project consists of the replacement of approximately 4,500 linear feet of 4-inch and 6-inch sewer lines with 8-inch and 10-inch sewer mains in the Waxhaw downtown area on the north side of Highway 75.

On November 17, 2025, the Board of County Commissioners adopted a resolution for the tentative award of the construction contract to North American Pipeline Management, LLC in the amount of $3,138,610.00 pending NCDEQ's issuance of the Authority to Award. NCDEQ's Authority to Award was required for final award of the construction contract because NCDEQ is providing funding for the project. NCDEQ issued the Authority to Award on December 22, 2025. The Authority to Award included a five percent construction contingency in the amount of $156,930.50 to be added to the tentative bid award amount of $3,138,610.00; therefore, the final construction contract amount for award increased to $3,295,540.50.

**FINANCIAL IMPACT:**

Funding is available within the adopted capital account 60185522 - STEG Assessment Waxhaw to support the construction contract amount of $3,295,540.50.

**26-039** **Bid Award - FY2022 Short Water Line Extension Program Phase B - East Lawyers Road**

**INFORMATION CONTACT:**

John Shutak, Union County Water, Engineering Director, 704-283-3651

**ACTION REQUESTED:**

1) Award contract to Dawn Development Company, Inc. in the amount of $636,643.93, 2) authorize the County Manager to i) negotiate and execute an agreement with Dawn Development Company, Inc. substantially consistent with this agenda item, ii) exercise any renewal or extension term options set forth in the agreement, and iii) terminate the agreement if deemed in the best interest of the County, each in the County Manager's discretion, and 3) adopt Resolution Providing Notice of

Construction of the FY2022 Short Water Line Extension Program Phase B - East Lawyers Road.

**PRIOR BOARD ACTIONS:**

1) August 16, 2021, Regular Meeting, Agenda Item #40 - Approved the ranking criteria, cost share, and application period for the Short Water Line Extension Program.
2) February 7, 2022, Regular Meeting, Agenda Item #22-011 - Approved the FY2022 Short Water Line Extension Program applicant selections.
3) April 4, 2022, Regular Meeting, Agenda Item #22-178 - Approved the selection of two additional projects for the FY2022 Short Water Line Extension Program.
4) September 6, 2022, Regular Meeting, Agenda Item #22-531 - Approved moving forward with the selected FY2022 Short Water Line Extension Program selected projects based on applicants' fee payments.
5) August 14, 2023, Regular Meeting, Agenda Item #23-490 - Approved Task Order 2020-01 with STV Engineers, Inc. for Engineering and Design services for the FY2022 Short Water Line Extension Program Phase B.
6) August 11, 2025, Regular Meeting, Agenda Item #25-523 - Approved bidding the East Lawyers Road portion of the FY2022 Short Water Line Phase B project.

**BACKGROUND:**

The Short Water Line Extension Program, as adopted by the Board of County Commissioners (BOCC), provides for the extension of water lines to serve and provide an environmental benefit to qualifying applicants in Union County. The FY2022 Short Water Line Extension Program projects have been divided into four Phases (A - D). Phase B originally consisted of two projects with approximately 3.6 miles of water lines serving 26 applicants on Haigler Road, Zebulon Williams Road, Morgan Mill Road, and East Lawyers Road. There are outstanding easements for the Haigler Road, Zebulon Williams Road, and Morgan Mill Road project that were delaying Phase B from being bid. There are no outstanding easements for the East Lawyers Road project; therefore, it was separated from the remainder of Phase B for bidding and construction.

On November 17, 2025, the Procurement Department partnered with Union County Water - Engineering department to issue an Invitation for Bid IFB 2026-039 - FY2022 Short Water Line Extension Program Phase B -Project 1 East Lawyers Road. On December 17, 2025, seven (7) bids for the title project were received and processed. All bids were tabulated, reviewed, and certified by STV Engineers, Inc. The bids ranged from $636,643.93 to $1,356,064.00; staff recommend that the project be awarded to the lowest responsive, responsible bidder, Dawn Development Company, Inc., in the amount of $636,643.93.

**FINANCIAL IMPACT:**

Funding is available within the adopted capital account 60184128 - FY2022 Short Water Line Extensions Program to support the construction contract amount of $636,643.93.

**26-043** **Contract - Handwheel Expansion Connectors**

**INFORMATION CONTACT:**
Amy McCaskill, UC Water Utility Business Services, Director, 704-283-3508

**ACTION REQUESTED:**
Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**
None

**BACKGROUND:**
UC Water brought a contract to the Board in March of 2024 for the purchase of handwheel expansion connectors necessary for water meter installations and repairs. In May of 2025 we learned that the vendor could not continue to honor its pricing due to tariffs, therefore we rebid the project.

On October 7, 2025, the Procurement Department partnered with UC Water to issue Invitation for Bid #2026-013 Handwheel Expansion Connectors. On October 21, 2025, Two bids for the title project were received and processed. The bids were tabulated, reviewed, and certified by UC Water. The bids ranged from $430,050 to $463,740. Staff recommends that the project be awarded to the lowest responsive, responsible bidder, Ferguson Enterprises, LLC.

**FINANCIAL IMPACT:**
The anticipated annual cost for this service is $107,512.50. Since this contract contains an initial two-year term with two one-year renewal options, a total of $430,050 is estimated to be spent. Funding is available in the adopted FY26 budget with future expenditures subject to annual BOCC budget appropriation.

**26-045** **Contracts - Temporary Staffing Services**

**INFORMATION CONTACT:**
Christopher Clark, Water and Wastewater Operations, Director, 704-296-4215

**ACTION REQUESTED:**
Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**
None.

**BACKGROUND:**
Union County's Water Department is seeking temporary staffing services to fill Field Technician positions on an as-needed basis. These temporary employees will support field crews responsible for maintaining water and sewer infrastructure throughout the County. This Contract will be used to temporary fill positions while recruitment of vacancies is being conducted.

The Procurement Department partnered with the UC Water to issue Request for Proposals #2025-050 Field Tech Temporary Staffing. On August 21,2025, twenty-two proposals were received and reviewed by an evaluation team in accordance with applicable evaluation criteria for this project. The top ranked three firms were invited to shortlist interview/presentations. As a result, the team requests approval to enter into a contract with the top 2 scoring/ranked preferred offerors, SAGH Staffing, Inc. dba AtWork Franchise, LLC, and Blue Arbor, Inc., to provide Temporary Staffing Services.

**FINANCIAL IMPACT:**
The estimated annual cost for this service is $150,000. Since the contracts contain an initial term of two years with three one-year renewal options, a total of $750,000 is estimated to be spent. Funding is available in the adopted FY2026 budget with future expenditures subject to annual BOCC budget appropriation.

**26-017 Allocate Additional FTE to Register of Deeds Office**

**INFORMATION CONTACT:**
Crystal D. Gilliard, Register of Deeds, 704-283-3794
**ACTION REQUESTED:**
Authorize the allocation of 0.52 FTE to convert position 418507 from non-benefited part-time to benefited full-time.
**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
The Register of Deeds office has three non-benefited part-time positions currently that are filled. The Register of Deeds office would like to convert one of the non-benefited part-time positions to a benefited full-time position. This position is needed to provide assisting in the day-to-day operations of the Register of Deeds office as well as passport services. This individual is a passport agent as well and could serve in numerous areas in the office when there is a demand in service. This individual also can help assist in preservation projects that require a "hands on" application process. This individual has over 30 years of experience and would be a great asset, especially in a full-time scenario.
**FINANCIAL IMPACT:**
No additional funding is required. Funding exists in the current FY2026

Register of Deeds budget.

**26-023** **2025-2026 Union County Detention Center Medical Plan**

**INFORMATION CONTACT:**
Dorothy Thomas, Union County Sheriff's Office, Public Safety Finance Administrator, 704-283-3578
**ACTION REQUESTED:**
Adopt the 2025-2026 Union County Detention Center Medical Plan.
**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
North Carolina General Statute 153A-225(a) provides for the medical care of prisoners. That statute provides that:
(a) Each unit that operates a local confinement facility shall develop a plan for providing medical care for prisoners in the facility. The plan:

(1) Shall be designed to protect the health and welfare of the prisoners and to avoid the spread of contagious disease.
(2) Shall provide for medical supervision of prisoners and emergency medical care for prisoners to the extent necessary for their health and welfare.
(3) Shall provide for the detection, examination and treatment of prisoners who are infected with tuberculosis or venereal diseases.

The unit shall develop the plan in consultation with appropriate local officials and organizations, including the sheriff, the county physician, the local or district health director, and the local medical society. The plan must be approved by the local or district health director after consultation with the area mental health, developmental disabilities, and substance abuse authority, if it is adequate to protect the health and welfare of the prisoners. Upon a determination that the plan is adequate to protect the health and welfare of the prisoners, the plan must be adopted by the governing body.

This plan is developed and signed on an annual basis by the Health Department and the Union County Sheriff's Office.
**FINANCIAL IMPACT:**
None.

**26-032** **Union County Transportation Public Transportation Agency Safety Plan**

**INFORMATION CONTACT:**
Theresa Torres, Human Services Agency, Transportation Director, 704-283-3598
**ACTION REQUESTED:**
Adopt the Union County Transportation Public Transportation Agency Safety Plan (PTASP) as presented.
**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Since July 20, 2020, the Federal Transit Agency (FTA) has required certain operators of public transportation systems, that are recipients or sub-recipients of FTA grant funds, to develop safety plans that include the processes and procedures necessary for implementing Safety Management Systems (SMS). The PTASP plan requires that transit agencies 1) designate an Accountable Executive and a Chief Safety Officer, 2) document the agency's SMS processes, 3) implement an employee reporting program, 4) create performance targets based on safety performance measures established in FTA's National Public Transportation Safety Plan (NSP), 5) create criteria to address all applicable requirements and standards set forth in FTA's Public Transportation Safety Program and the NSP, and 6) create a process and timeline for conducting an annual review and update of the safety plan. NCDOT and the FTA require the PTASP to be reviewed by staff and brought to the Board of County Commissioners for approval annually regardless of whether revisions are made.

In 2024, the FTA released major updates to the PTASP which have been incorporated in the attached document.

**FINANCIAL IMPACT:**

None. However, if the plan is not approved, the County's Transportation system will be in noncompliance, which could result in financial penalties in upcoming Federal and State grant funding.

**26-033** **Grant Application - Streamflow Rehabilitation Assistance Program (StRAP)**

**INFORMATION CONTACT:**

Alan Aldridge, Soil and Water Conservation District, Director, 704-438-2535

**ACTION REQUESTED:**

Authorize the County Manager to submit the associated grant application and make necessary assurances and certifications associated with the grant application as substantially consistent with this agenda item, which includes the authorization to execute documents related to award of the grant and budget funds as appropriate.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The StRAP program through the North Carolina Division of Soil and Water Conservation offers local Soil and Water Conservation Districts reimbursement for stream debris removal work to remove stream debris out of the 100-year floodplain.

**FINANCIAL IMPACT:**

Up to $310,909 of funding will be reimbursed to the County following

successful completion of the debris removal work.

**26-037** **Easement Acceptance - Land Preservation and Easement Program**

**INFORMATION CONTACT:**
Alan Aldridge, Soil and Water Conservation District, Director, 704-438-2535
**ACTION REQUESTED:**
Accept Easement 90-2026-005 into the Union County Land Preservation & Easement Program.
**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
Union County is currently ranked 13th in the United States for open space land loss on a per year basis according to the latest research published by the American Farmland Trust. Over the last four fiscal years, Union County has lost 3,191 acres (FY2020), 2,892 acres (FY2021), 3,625 acres (FY2022), and 2,419 acres (FY2023) from parcels enrolled in present use value (PUV) alone. According to the 2022 NCDA Census of Agriculture, Union County has 186,626 acres of farmland. In the Business-as-Usual scenario published by NC FarmLink, Union County is slated to lose 51,500 acres of current farmland by 2040. This scenario would represent approximately a 28% reduction in total farmland acreage in Union County by 2040.

The Union County Land Preservation & Easement program allows landowners to sell and/or donate the development rights to their property while still obtaining ownership of the land. By selling and/or donating the development rights, open space and agricultural land will be preserved through conservation easements held by the Union County Soil & Water Conservation District. The District will be responsible for monitoring and inspections of easements to maintain compliance within the program. The use of present use value (PUV) rollback funds will provide financial resources to the Union County Soil & Water Conservation District for the easement purchases and all associated transaction costs. These funds are held in a Union County budget line and all non-encumbered funds will rollover at the end of each fiscal year.
**FINANCIAL IMPACT:**
None.

**26-038** **Budget Amendment - Union County Land Preservation and Easement Program**

**INFORMATION CONTACT:**
Alan Aldridge, Soil & Water Conservation, District Director, 704-233-1621 ext. 3
**ACTION REQUESTED:**
Adopt Budget Amendment # 14 appropriating the County's General Fund unassigned fund balance in the amount of $703,677 to be used for the

purchase of conservation easements and associated transaction costs.

**PRIOR BOARD ACTIONS:**

1) November 6, 2023, Regular Meeting, Agenda Item # 23-755 - Approved the Union County Soil & Water Conservation District to purchase and hold conservation easements for land preservation in Union County

**BACKGROUND:**

Union County is currently ranked 13th in the United States for open space land loss on a per year basis according to the latest research published by the American Farmland Trust. Over the last four fiscal years, Union County has lost 3,191 acres (FY2020), 2,892 acres (FY2021), 3,625 acres (FY2022), and 2,419 acres (FY2023) from parcels enrolled in present use value (PUV) alone. According to the 2022 NCDA Census of Agriculture, Union County has 186,626 acres of farmland. In the Business-as-Usual scenario published by NC FarmLink, Union County is slated to lose 51,500 acres of current farmland by 2040. This scenario would represent approximately a 28% reduction in total farmland acreage in Union County by 2040.

The Union County Land Preservation & Easement program allows landowners to sell and/or donate the development rights to their property while still obtaining ownership of the land. By selling and/or donating the development rights, open space and agricultural land will be preserved through conservation easements held by the Union County Soil & Water Conservation District. The District will be responsible for monitoring and inspections of easements to maintain compliance within the program. The use of present use value (PUV) rollback funds will provide financial resources to the Union County Soil & Water Conservation District for the easement purchases and all associated transaction costs. These funds are held in a Union County budget line and all non-encumbered funds will rollover at the end of each fiscal year.

**FINANCIAL IMPACT:**

General Fund fund balance will be reduced by $703,677.

## 26-014 Budget Amendment - Additional Funding for Tuition Reimbursement

**INFORMATION CONTACT:**

Julie Broome, Human Resources, Director, 704-283-3869; Jason May, Budget & Grants Management, Director, 704-283-3760

**ACTION REQUESTED:**

Adopt Budget Amendment #12 to appropriate $25,000 from Fund Balance account to Tuition Reimbursement account to cover eligible employee tuition expenses beyond the budgeted amount for FY2026.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Tuition Reimbursement program supports county employees aspiring to achieve higher education or advanced degree goals. A recent change

regarding budget rollover amounts impacted anticipated funds for the tuition reimbursement account. The fund balance transfer will provide funding to adequately cover expected tuition reimbursement applications through the remainder of the fiscal year.

**FINANCIAL IMPACT:**

Adequate funding is available in Fund Balance to cover this transfer of funds.

**26-034** **Resolution - Union County Emergency Services Complex Stormwater Agreement**

**INFORMATION CONTACT:**

Linda Whitaker, Facilities & Fleet Management, Assistant Director Design and Construction, 704-420-2626

**ACTION REQUESTED:**

1) Adopt the Resolution for Grant of Easement to the City of Monroe and, 2) authorize the County Manager to approve and execute any and all documents as may be required to grant the Property Interest, including but not limited to the Stormwater Operation Maintenance and Escrow Agreement.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

As a condition of development of the Emergency Services Complex, the City of Monroe requires Union County to enter into a Stormwater Operation, Maintenance, and Escrow Agreement to provide for the operation, long-term maintenance, inspection, repair, and replacement / reconstruction of the Stormwater Control Facility. This is a standard and typical agreement which grants the City of Monroe a permanent easement for right of access through the Property to the Stormwater Control Facility, as well as dedicating public right-of-way and grant of permanent public sidewalk easement as illustrated on the attached plat for the Emergency Services Complex.

**FINANCIAL IMPACT:**

None.

**26-042** **Contract Amendment - Lease Extension 601 Lancaster Avenue**

**INFORMATION CONTACT:**

Christopher J. Boyd, Facilities & Fleet Management, Director, 704-283-3868

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

1) August 6, 2018, Regular Meeting, Agenda Item #11, Lease approved
2) June 7, 2021, Regular Meeting, Agenda Item #25, Lease extension approved (six months)
3) November 15, 2021, Regular Meeting, Agenda Item #21-402, Lease extension approved (eighteen months)
4) April 17, 2023, Regular Meeting, Agenda Item #23-186, Lease extension approved (thirty-six months)

**BACKGROUND:**

The Facilities & Fleet Management Department has utilized the contractual services of Raymond G. Smith for the lease of space at 604 Lancaster Avenue, which is used as Juvenile Justice offices, since August 1, 2018. Raymond G. Smith has been effective and efficient in meeting our service needs, and we are requesting to extend the lease for an additional two years.

**FINANCIAL IMPACT:**

The anticipated first year monthly cost for the lease is $7,600.62, with a 3% increase in year two. Therefore, a total amount of $185,151 is estimated to be spent. Funding is available in the adopted FY26 budget with future expenditures subject to annual BOCC budget appropriation.

**26-044** **Contract Renewal - Purchase of Bulk Fuel**

**INFORMATION CONTACT:**

Christopher J. Boyd, Facilities & Fleet Management, Director, 704-283-3868

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

March 20, 2023, Regular Meeting, Agenda Item #23-127 - Contract approved

**BACKGROUND:**

This request to execute a one-year contract extension for Bulk Fuel purchases for all County departments. The original contract, approved by the Board on March 20, 2023, included contract terms of three years with two additional one-year extensions. This request is the first of the one-year extensions. The Bulk Fuel contract supports bulk purchases of gasoline, highway diesel and off-road diesel at various locations throughout the County. The various bulk tanks include building and equipment generator tanks and general fuel tanks. Departments served by the contract include Parks and Recreation, Emergency Communications, Facilities and Fleet Management, UC Water and UC Solid Waste.

The Facilities & Fleet Management department has utilized the contractual services of James River Solutions LLC for bulk fuel purchases since March 21, 2023. James River Solutions, LLC has been effective

and efficient in meeting our service needs, and we are requesting to continue this service for an additional twelve months.

**FINANCIAL IMPACT:**

The anticipated annual cost for this service is $200,000.00. Funding is available in the FY26 budget with future expenditures subject to annual BOCC budget appropriation.

**26-049** **Conditional District Rezoning Application**

**INFORMATION CONTACT:**

Christopher J. Boyd, Facilities & Fleet Management, Director, 704-283-3868

**ACTION REQUESTED:**

Authorize the County Manager to apply for Conditional District Rezoning.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Union County's Group Home Facility at 600 Honeysuckle Lane, Monroe NC (Tax ID 09180027) has operated since the mid-1980s. The home temporarily ceased operating resulting in the use lapsing. Union County needs to apply for a Conditional District Rezoning with the City of Monroe.

**FINANCIAL IMPACT:**

$1,000 application fee will be paid using existing FY2026 operating budget.

**26-036** **Tax Bill Correction Report for November 2025**

**INFORMATION CONTACT:**

Michael Thompson, Tax Administration, Deputy Tax Administrator, 704-283-3624

**ACTION REQUESTED:**

Tax Bill Correction Reports for November 2025

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

In accordance with North Carolina General Statutes 102-312 and 105-325, the Board of County Commissioners is authorized to make and approve certain changes to property tax records. Approval of such changes may result in either a release, refund, or discovery of ad valorem taxes. The attached report provides detailed information on all tax bills that were modified. Included in the report for each correction is the parcel number or property key, owner name, reason for the change, original value, original tax, corrected value, corrected tax, and refund, if applicable.

**FINANCIAL IMPACT:**

November Refund amount = $560.36

**26-040** **Contract - Insurance Broker Services**

**INFORMATION CONTACT:**

Jeff Morgan, Security Risk Management, Director, 407-592-7051

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Procurement Department partnered with the Security Risk Management Department to issue Request for Proposals #2026-019 Insurance Broker Service. On September 30, 2025, two proposals were received and reviewed by an evaluation team in accordance with applicable evaluation criteria for this project. As a result, the team requests approval to enter into a contract with the top scoring/ranked preferred offeror, USI Insurance Services, LLC, to provide insurance brokerage services. This contract has an initial term of two years with three, one-year renewal options at the sole discretion of the County and is subject to annual budget appropriation.

**FINANCIAL IMPACT:**

The anticipated annual cost for this service is $62,500 in years one and two. Costs for years three through five are $67,500, $70,000 and $72,500, respectively. Since this contract contains a two-year initial term and three one-year renewal options, a total of $335,000 is estimated to be spent. Funding is available in the adopted FY2026 budget with future expenditures subject to annual BOCC budget appropriation.

**26-053** **Contract Renewal - Website Hosting and Maintenance**

**INFORMATION CONTACT:**

Liz Cooper, Public Communications, Director, 704-283-3587

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

February 1, 2021, Regular Meeting, Agenda Item #5 - Approved Website Redesign Contract

**BACKGROUND:**

In accordance with the Union County Procurement Policy, Section 3.5.3, the Assistant County Manager approved an exemption from the RFP process for good cause and when in the best interests of Union County. Public Communications requested the exemption to the RFP process for website hosting, maintenance and support for several County websites. Our current agreement with Granicus, LLC ends in February 2026. The

County Attorney's Office advised any renewal term longer than one year should be considered for a Request for Proposals (RFP). Due to the monumental task of a RFP, which could result in a new website vendor, and in turn, the redesign and content migration of six County websites, it is not feasible to accomplish within less than a year and a half and during a large, ongoing digital accessibility project. Redesigning and migrating content for six County websites would require a significant investment of time and effort from both staff and vendors. The process involves extensive planning, content review, design development, testing, and coordination across multiple departments to ensure continuity of service and accessibility compliance. Given the scope of work and the potential impact on daily operations, extending the current agreement will allow the County adequate time to conduct a thorough and competitive RFP process while maintaining stable website operations. This extension would also ensure sufficient time for a smooth transition, including redesign and content migration, should a new vendor be selected through that process. Renewing our contract with Granicus, LLC for a three-year term with a total estimated expense over that term totaling $213,556.21 for website hosting, maintenance and support for six Union County websites. to support Union County's website needs is in the best interest of the County. Within that timeframe, Public Communications will initiate a RFP for website redesign in partnership with the Procurement department.

The Public Communications department has utilized the contractual services of Granicus, LLC for website design, hosting and maintenance since 2021. Granicus has been effective and efficient in meeting our service needs, and the department requests to continue this service for an additional three years.

**FINANCIAL IMPACT:**

The anticipated first year cost for this service is $65,782.47. Costs for years two and three are $71,045.06 and $76,728.68, respectively. Since the contract contains a three-year term, a total of $213,556.21 is estimated to be spent. Funding is available in the FY2026 budget with future expenditures subject to annual BOCC budget appropriation.

**26-055** **Resolution - Amendment to the Union County Property Acquisition Policy and Procedures**

**INFORMATION CONTACT:**

Brian Matthews, County Manager, 704-292-2597

**ACTION REQUESTED:**

Adopt the Resolution to Adopt an Amendment to the Union County Property Acquisition Policy and Procedures.

**PRIOR BOARD ACTIONS:**

The Board previously adopted the Union County Property Acquisition Policy and Procedures.

**BACKGROUND:**

The Board previously adopted the Union County Property Acquisition Policy and Procedures. Staff recommends updating this document to set forth certain additional authority for the express acceptance of dedicated easements. The revised language is shown on the attachment to the proposed resolution.

**FINANCIAL IMPACT:**

None.

**26-020** **Minutes for Approval**

**INFORMATION CONTACT:**

Lynn G. West, Clerk to the Board of Commissioners, 704-283-3853

**ACTION REQUESTED:**

Approve minutes of regular meeting of April 14, 2025

**PRIOR BOARD ACTIONS:**

None

**BACKGROUND:**

Draft minutes of the regular meeting of April 14, 2025, have been provided to the Commissioners for review and approval.

**FINANCIAL IMPACT:**

None

## Information Only

**25-753** **Wastewater Treatment Capacity - Monthly Update**

**INFORMATION CONTACT:**

John Shutak, Union County Water, Engineering Director, 704-283-3651

**ACTION REQUESTED:**

None - Information Only

**PRIOR BOARD ACTIONS:**

None

**BACKGROUND:**

Union County Water is closely monitoring the wastewater treatment capacities at our Water Reclamation Facilities. Permitting Capacity is evaluated using the Actual Plant Flows plus the Permitted/Obligated Flows (unconnected). Union County Water was asked to provide regular updates. Plant flow information through November 2025 is summarized in the attached table.

Twelve Mile Creek

- Percent of Actual Flows = 70.1%
- Percent of Actual + Permitted Flows = 89.1%
- Actual Flows (MGD) = 5.254
- Actual + Permitted Obligated Flows (MGD) = 6.686

Crooked Creek

- Percent of Actual Flows = 61.3%

- Percent of Actual + Permitted Flows = 87.9%
- Actual Flows (MGD) = 1.164
- Actual + Permitted Obligated Flows (MGD) = 1.671

Olde Sycamore

- Percent of Actual Flows = 26.0%
- Percent of Actual + Permitted Flows = 26.0%
- Actual Flows (MGD) = 0.039
- Actual + Permitted Obligated Flows (MGD) = 0.039

Tallwood

- Percent of Actual Flows = 44.0%
- Percent of Actual + Permitted Flows = 44.0%
- Actual Flows (MGD) = 0.022
- Actual + Permitted Obligated Flows (MGD) = 0.022

Grassy Branch

- Percent of Actual Flows = 84.0%
- Percent of Actual + Permitted Flows = 86.0%
- Actual Flows (MGD) = 0.042
- Actual + Permitted Obligated Flows (MGD) = 0.043

In addition to the wastewater treatment capacities, flow volumes associated with development projects that are in the planning and review process within the Twelve Mile Creek and Crooked Creek WRF service areas are provided for information as well. Development flow volumes through November 2025 are summarized in the attached tables.

**FINANCIAL IMPACT:**
None

**26-002** **November 2025 Union County Public Schools - Monthly Report**

**INFORMATION CONTACT:**
Beverly Liles, Finance, Director 704-283-3675
**ACTION REQUESTED:**
None - Information Only.
**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
This is the monthly report from UCPS as required by the Budget Ordinance.
**FINANCIAL IMPACT:**
None.

**26-006** **Communications Monthly Report - November 2025**

**INFORMATION CONTACT:**
Liz Cooper, Public Communications, Director, 704-283-3587
**ACTION REQUESTED:**
None - Information Only.
**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
This report provides valuable metrics and insights into communication platforms and our efforts to collaborate with all County departments to inform and engage residents, promote programs and services, and strengthen internal and external communications.
**FINANCIAL IMPACT:**
None.

**26-029** **Human Resources Reports for November 2025**

**INFORMATION CONTACT:**
Julie Broome, Human Resources, Director, 704-283-3869
**ACTION REQUESTED:**
None - Information Only.
**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
These reports include all new hires, separations from service, and retirements for Union County Local Government for the month of November 2025.
**FINANCIAL IMPACT:**
None.

## Business

**26-031** **Minor Subdivision Discussion**

**INFORMATION CONTACT:**
Lee Jenson, Planning, Director, 704-283-3564
**ACTION REQUESTED:**
Receive information regarding minor subdivisions and provide direction to staff.
**PRIOR BOARD ACTIONS:**
November 17, 2025, Regular Meeting, Agenda Item # 25-692 - Held Public Hearing on Union County Rural Land Use Plan and Land Use Map Amendments
**BACKGROUND:**
At their November 2025 meeting, the Board requested that Planning staff bring back information regarding the impacts of potential adjustments to the number of lots that constitute a minor subdivision for Board discussion and possible direction.

**FINANCIAL IMPACT:**
None.

**26-059** **Affirmation of Appointment of the Chair and Vice-Chair as School Liaisons**

**INFORMATION CONTACT:**
Lynn G. West, Clerk to the Board of Commissioners
**ACTION REQUESTED:**
Affirmation of appointment of the Chair and Vice-Chair as School Liaisons.
**PRIOR BOARD ACTIONS:**
December 2, 2024, Regular Meeting, Agenda Item # 24-851- At this meeting, the Board affirmed appointment of the previous Chair and Vice-Chair as School Liaisons.
**BACKGROUND:**
The Chair and Vice-Chair have traditionally, by virtue of their offices, served as School Liaisons. In 2024, after selection of the Chair and Vice-Chair, the Board took action to affirm their appointment as School Liaisons. This action would affirm the appointment of the new Chair and Vice-Chair as School Liaisons.
**FINANCIAL IMPACT:**
None.

**26-054** **FY 2027 Budget Discussions with Union County Public Schools**

**INFORMATION CONTACT:**
Brian Helms, Board Chair
**ACTION REQUESTED:**
Authorize the School Liaisons to meet with the Chair and Vice-Chair of the Union County Board of Education and executive staff from Union County and Union County Public Schools to discuss UCPS operating and capital budget priorities for FY 2027.
**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
At the request of Chair Brian Helms, this item has been added to the agenda.
**FINANCIAL IMPACT:**
None.

**26-019** **Appointment of an ETJ Member to the City of Monroe's Planning Board**

**INFORMATION CONTACT:**
Lynn G. West, Clerk to the Board of Commissioners, 704-283-3853
**ACTION REQUESTED:**
Appointment of an ETJ Representative to the City of Monroe's Planning Board.

**PRIOR BOARD ACTIONS:**
None.
**BACKGROUND:**
Pamela Duda currently serves as the ETJ Representative on the City of Monroe's Planning Board. Ms. Duda's term on that board is expiring, and the City of Monroe has requested that the Board of Commissioners appoint an ETJ representative to fill this vacancy. The vacancy was advertised in accordance with the Board of Commissioners' Rules of Procedure with a copy of the Notice being provided to the City of Monroe.

Ms. Duda has applied for reappointment. No other applications were received.
**FINANCIAL IMPACT:**
None.

**26-046** **Appointments to Land Use Board**

**INFORMATION CONTACT:**
Lynn G. West, Clerk to the Board of Commissioners, 704-283-3853
**ACTION REQUESTED:**
Appoint a regular member for an unexpired term (term ending June 30, 2026) and appoint an alternate member (term ending June 30, 2028).
**PRIOR BOARD ACTIONS:**
None
**BACKGROUND:**
There are two vacancies on the Land Use Board: Unexpired term of one Regular Member (term expires June 30, 2026), one Alternate Member (term ending June 30, 2028). The vacancies have been advertised in accordance with the Board's Rules of Procedure.

Applications have been received as follows:

1. Mark W. Barnum
2. John Dougherty
3. Dr. Michael McCarver
4. Gary Salek
5. Richard Marshfield
6. Andrew Medlin

**FINANCIAL IMPACT:**
$60 per meeting/per member which is included in the FY2026 budget.

**26-007** **FY 2025 Annual Comprehensive Financial Report**

**INFORMATION CONTACT:**
Beverly Liles, Finance, Director, 704-283-3675
**ACTION REQUESTED:**
Receive presentation from Cherry Bekaert, LLP audit firm and Finance Director on the fiscal year 2025 audit and annual financial comprehensive

report.

**PRIOR BOARD ACTIONS:**

None

**BACKGROUND:**

Cherry Bekaert LLP, a firm of licensed certified public accountants, has issued an unmodified opinion on Union County's financial statements for the year ended June 30, 2025. The independent auditor's report is located at the front of the financial section of this report. The audit was also designed to meet the requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. These reports are submitted separately, and include the schedules of financial assistance, findings and questioned costs, and the independent auditor's report on internal control and compliance. The following is excerpted from the Report of Independent Auditor. “In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America”.

The FY 2025 Annual Comprehensive Financial Report (ACFR) is still in draft form due to the Federal and State Single Audit Grant testing not being complete due to the Federal Government shutdown. Once the grant testing has been complete the final document will be available on the County’s website on the Finance Department’s webpage.

**FINANCIAL IMPACT:**

None

## County Manager's Comments

## Commissioners' Comments

## Adjournment

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-052 **Agenda Date:** 1/12/2026

**TITLE:**

Closed Session

**INFORMATION CONTACT:**

Lynn G. West, Clerk to the Board of Commissioners, 704-283-3853

**ACTION REQUESTED:**

Enter into Closed Session pursuant to NCGS 143-318.11.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Enter into Closed Session for the following purpose(s):

1) pursuant to G.S. 143-318.11(a)(1), to prevent the disclosure of information that is privileged or confidential; and
2) pursuant to G.S. 143-318.11(a)(3), to consult with an attorney in order to preserve the attorney-client privilege; and
3) pursuant to G.S. 143-318.11(a)(4), to discuss matter relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations; and
4) pursuant to G.S.143-318.11(a)(5), to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease.

**FINANCIAL IMPACT:**

None.

**File #:** 26-022 **Agenda Date:** 1/12/2026

**TITLE:**

Public Hearing - Rezoning Petition CZ-2025-005 Garcia

**INFORMATION CONTACT:**

Bjorn E. Hansen, Planning Department, Senior Planner- Long Range Planning, 704-283-3690

**ACTION REQUESTED:**

Conduct public hearing for proposed rezoning.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

This case is requesting a revision of the Union County Zoning Map by rezoning one parcel totaling approximately 2.027 acres appearing on the tax map as tax parcel 07-063-260B located on Secrest Shortcut Road in the Town of Hemby Bridge from R-20 to Light Industrial (LI) with Conditions. The rezoning will include the following conditions:

1. Limited to approved site plan dated August 18, 2025
2. Uses limited to tow truck impound yard
3. Mitigation for unauthorized tree removal in required setbacks, specifically replanting 125% of all removed trees 12” in diameter or greater, including trees previously located in proposed stormwater pond
4. Five-year vesting of development rights
5. Development will meet all requirements of the Union County Unified Development Ordinance on the date of approval

The Land Use Board evaluated this proposal at its December 16 meeting and recommended denial on a 7-0 vote, noting inconsistency with adopted land use plans and adjacent land uses. No one spoke for or against the rezoning at the Land Use Board meeting, but 24 residents have emailed letters of opposition to the proposed rezoning.

If the Board of Commissioners wishes to make a decision on this rezoning, it may consider the following motions.

TO APPROVE THE PROPOSED AMENDMENT (THE PROPOSAL IS CONSISTENT WITH THE CURRENT PLAN)

Motion

(i) Adopt the Ordinance Approving Revision to the Official Zoning Map of Union County, North

Carolina, and (ii) adopt the consistency and reasonableness statement for approval.

TO DENY THE PROPOSED AMENDMENT (THE PROPOSAL IS INCONSISTENT WITH THE CURRENT PLAN)

Motion
(i) Deny rezoning petition CZ-2025-005 from Ireneo Correa Garcia; and (ii) adopt the consistency and reasonableness statement for denial.

**FINANCIAL IMPACT:**

None.

# Application for Conditional Rezoning

Union County
Planning Department
500 N Main Street - Suite 70
Monroe, NC 28112
T. 704.283.3565
E. UCPlanning@unioncountync.gov

## General Information

Project Address Faith Church rd City Hemby bridge State NC Zip 28079

Tax Parcel ID 07063260B Current Zoning Designation Residential Total Acres 2.027

Proposed Zoning Designation Light industrial Date Submitted 3-31-2025

## Contact Information

Applicant Name Ireneo correa Garcia

Address 208 midway dr City indian trail State NC Zip 28079

Phone 704-449-1916 Fax _____ Email [redacted]

Property Owner Name Enrique tristan Chantaca - Ireneo correa Garcia

Address 208 midway dr City indian trail State NC Zip 28079

Phone 704 449 1916 Fax _____ Ema [redacted]

## Applicant's Certification

Signature | 12-11-2025 Date | owner - Ireneo Correa Garcia Printed Name/Title

## Owner's Certification (include names and signatures of all owners)

Signature | 12-11-2025 Date | Property owners Printed Name/Title

Signature

## Union County Office Use Only:

Case Number: 2025 - C2-005 Date Received: 12-11 ~~3-31~~-2025

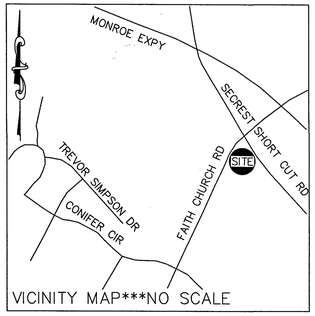
Amount of Fee: $1000 Fee Ok: BEH Received by: BEH

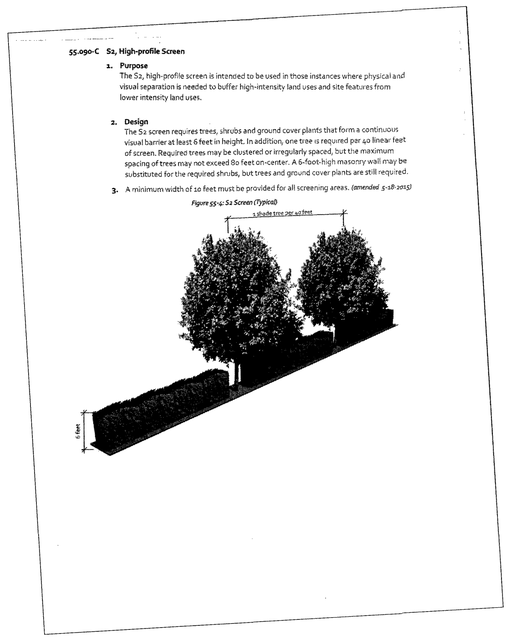
**Contact Bjorn Hansen to begin the process. T. 704.283.2690 E. Bjorn.hansen@unioncountync.gov**

UNIONCOUNTY
north carolina

**This document is only valid from July 1, 2025 - June 30, 2026

December 10, 2025
Union County Planning Department
500 N Main Street - Suite 70
Monroe, NC 28112
Subject: Letter of Intent - Conditional Rezoning Application for Parcel 07063260B
To Whom It May Concern:
I am submitting this Letter of Intent on behalf of the property owner to request a conditional rezoning of the property identified as Parcel 07063260B, currently zoned for residential use.
The proposed use is a towings storage lot designed to accommodate a maximum of 30 vehicles. The lot will be improved with gravel surface, fully enclosed by fencing, and compliant with the City's mandatory S2 screening requirements, including full visual buffering. A secured gated entrance will provide controlled access.
A small, removable shed will be placed on the property for storage of tools and equipment related to towing operations. No permanent buildings are planned.
Additionally, the property owner will dedicate 10 feet o f additional right-of-way t o the City to support future infrastructure or roadway improvements, as required.
The project is designed to maintain a low-impact footprint on the surrounding residential area while providing a secure and functional impound space. All proposed improvements and activities will adhere to local codes and standards.
We respectfully request your review and approval o f this conditional rezoning application.
Please feel free to contact m e at 704491916 or irineocg20@gmail.com
for any further information or documentation.
Sincerely,
Ireneo correa





55.090-C S2, High-profile Screen

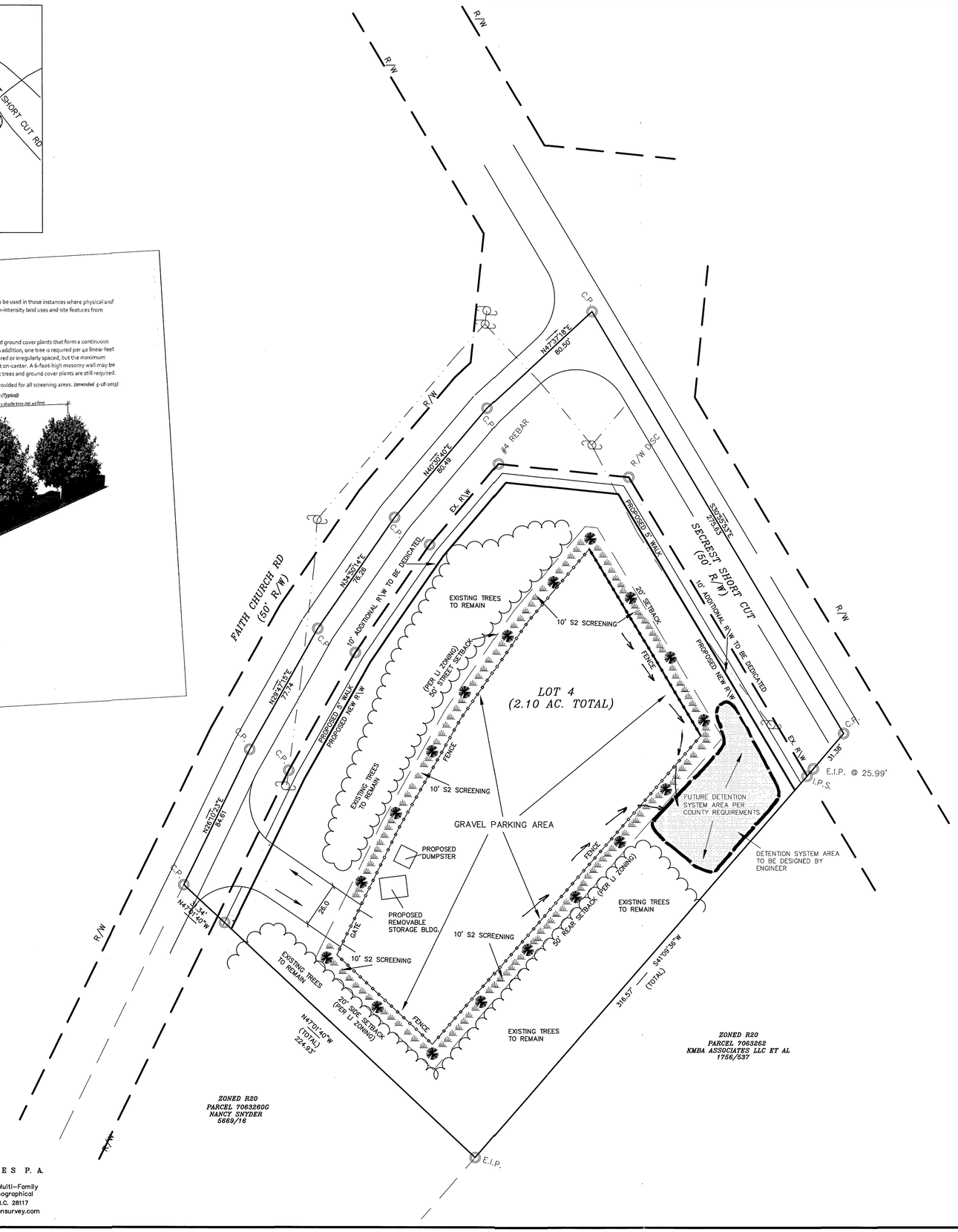
2. Purpose
The S2, high-profile screen is intended to be used in those instances where physical and visual separation is needed to buffer high-intensity land uses and site features from lower intensity land uses.

3. Design
The S2 screen requires trees, shrubs and ground cover plants that form a continuous visual barrier at least 6 feet in height. In addition, one tree is required per 40 linear feet of screen. Required trees may be clustered or irregularly spaced, but the maximum spacing of trees may not exceed 80 feet on-center. A 6-foot-high masonry wall may be substituted for the required shrubs, but trees and ground cover plants are still required.

4. A minimum width of 10 feet must be provided for all screening areas. *(amended 5-18-2015)*

*Figure 55-4: S2 Screen (Typical)*






## NOTES

1) THIS PROPERTY MAY BE SUBJECT TO ANY EASEMENTS AND/OR RIGHTS OF WAY OF RECORD.
2) ACREAGE COMPUTED BY THE COORDINATE METHOD.
3) UNDERGROUND/OVERHEAD POWER
4) NO GRID MONUMENT FOUND WITHIN 2000 FEET.
5) DEED REFERENCE: 870/875
6) TAX PARCEL: 07063260B
7) ADDRESS: 7111 SECREST SHORT CUT RD
8) PROPERTY ZONED: UNION COUNTY R-20
   REZONING PROPERTY TO LI (LIGHT INDUSTRIAL)
9) LI ZONING SETBACKS :
   STREET SETBACK = 50'
   SIDE SETBACK = 20'
   REAR SETBACK = 50'
10) GARBAGE COLLECTION WILL BE PRIVATE
11) THERE WILL BE NO LIGHTING ON THIS PARCEL.
12) THIS SITE WILL BE UNMANNED (NO STAFF ON SITE)
13) TOTAL DISTURBED AREA = 38,031 SF (0.87 AC.)
14) TOTAL IMPERVIOUS COVERAGE (GRAVEL AREA)= 26,548 SF (0.61 AC.)

NCGS NAD83 (2011)




REZONING SITE PLAN
OF
# PARCEL 07063260B

**VANCE TWSP., UNION CO., N.C.**
SCALE: 1" = 30' DATE: 3\5\25
REVISED DATE: 3\10\2025 (per client)
REVISED DATE: 5\30\2025 (per comments)
REVISED DATE: 8\18\2025 (per client)
(added future detention system area)

OWNER: ENRIQUE CHANTACA
& IRENEO CORREA

GRAPHIC SCALE

30 0 15 30 60 120
( IN FEET )
1 inch = 30 ft.

FILE NAME: OSCAR R BYRUM 4

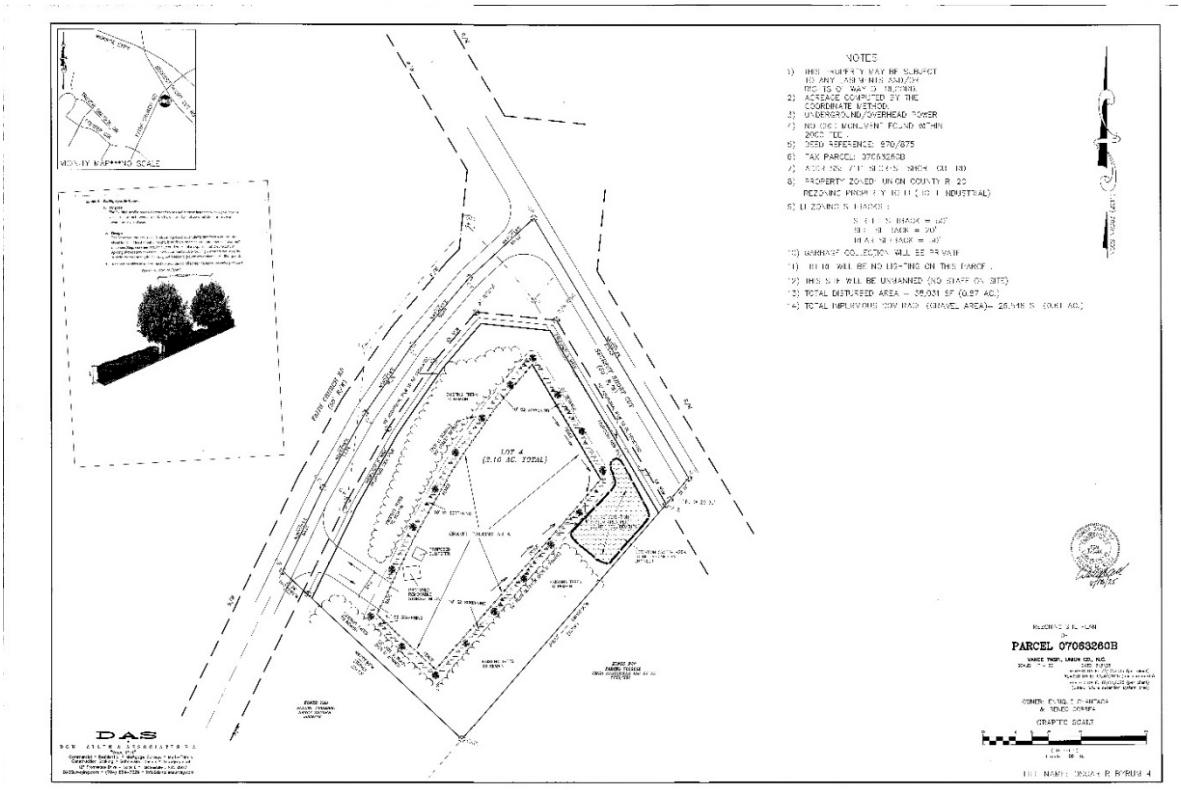
DAS
DON ALLEN & ASSOCIATES P.A.
"Since 1971"
Commercial * Residential * Mortgage Surveys * Multi-Family
Construction Staking * Subdivision Design * Topographical
127 Promenade Drive – Suite E * Mooresville , N.C. 28117
DASSurveying.com * (704) 664-7029 * info@donallensurvey.com

**Planning Staff Report - Rezoning Case # CZ-2025-005**
**Staff Contact: Bjorn Hansen, Senior Planner**

## Summary of Request

This case is requesting to rezone one parcel totaling 2.027 acres appearing on the tax map as tax parcel 07-063-260B at the intersection of Faith Church and Secrest Shortcut Roads from R-20 to Light Industrial (CZ) with Amended Conditions. The rezoning will include the following conditions:

1) Limited to approved site plan dated August 18, 2025
2) Uses limited to tow truck impound yard
3) Mitigation for unauthorized tree removal in required setbacks, specifically replanting 125% of all removed trees 12” in diameter or greater, including trees previously located in proposed stormwater pond
4) Five-year vesting of development rights
5) Development will meet all requirements of the Union County Unified Development Ordinance on the date of approval




**Planning Department**
500 North Main Street, Suite 70
Monroe, NC 28112
T 704.283.3565

**unioncountync.gov**

## Owner/Applicant

**Owner:** Enrique Tristan Chantaca and Ireneo Correa Garcia
208 Midway Drive
Indian Trail, NC 28079

**Applicant:** Ireneo Correa Garcia
208 Midway Drive
Indian Trail, NC 28079

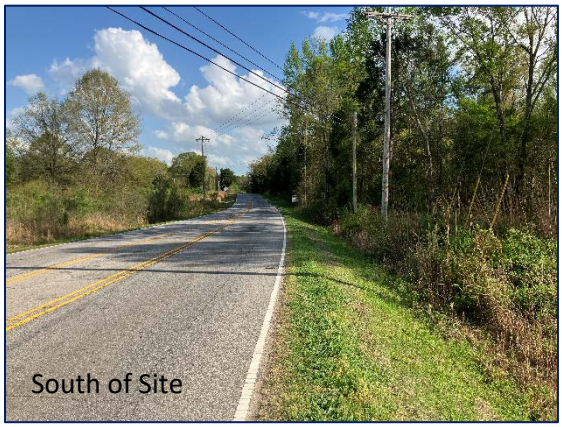
## Property Information

**Location:** On the southern corner of the intersection of Faith Church and Secrest Shortcut Roads. Location more specifically described as tax parcel 07-063-260B.





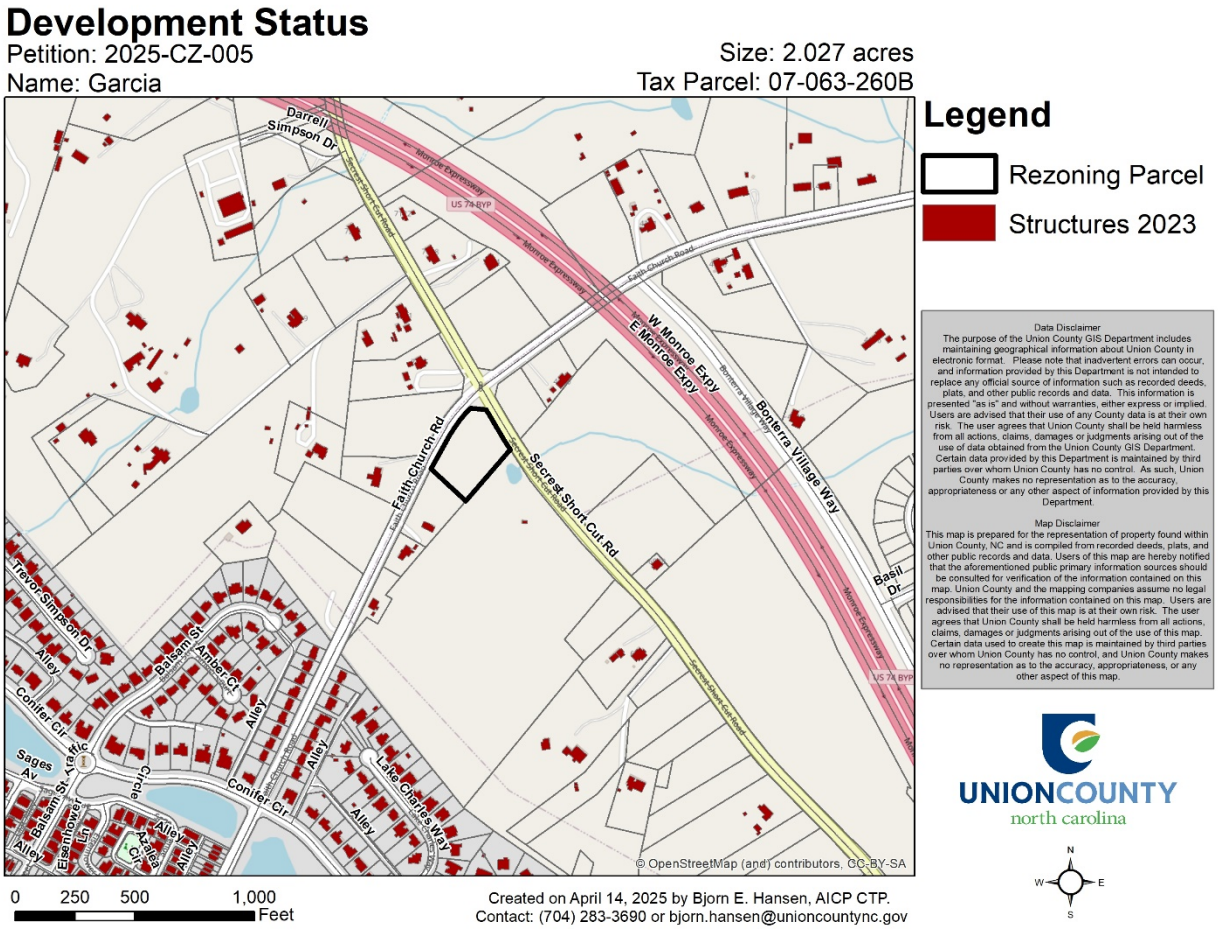







**Municipal Proximity:** The site is inside Hemby Bridge, less than 0.2 miles east of Lake Park, and less than 0.2 miles north of Indian Trail.

**Existing Land Use and Development Status:** The parcel is currently zoned R-20. The property is nearly fully logged but undeveloped.

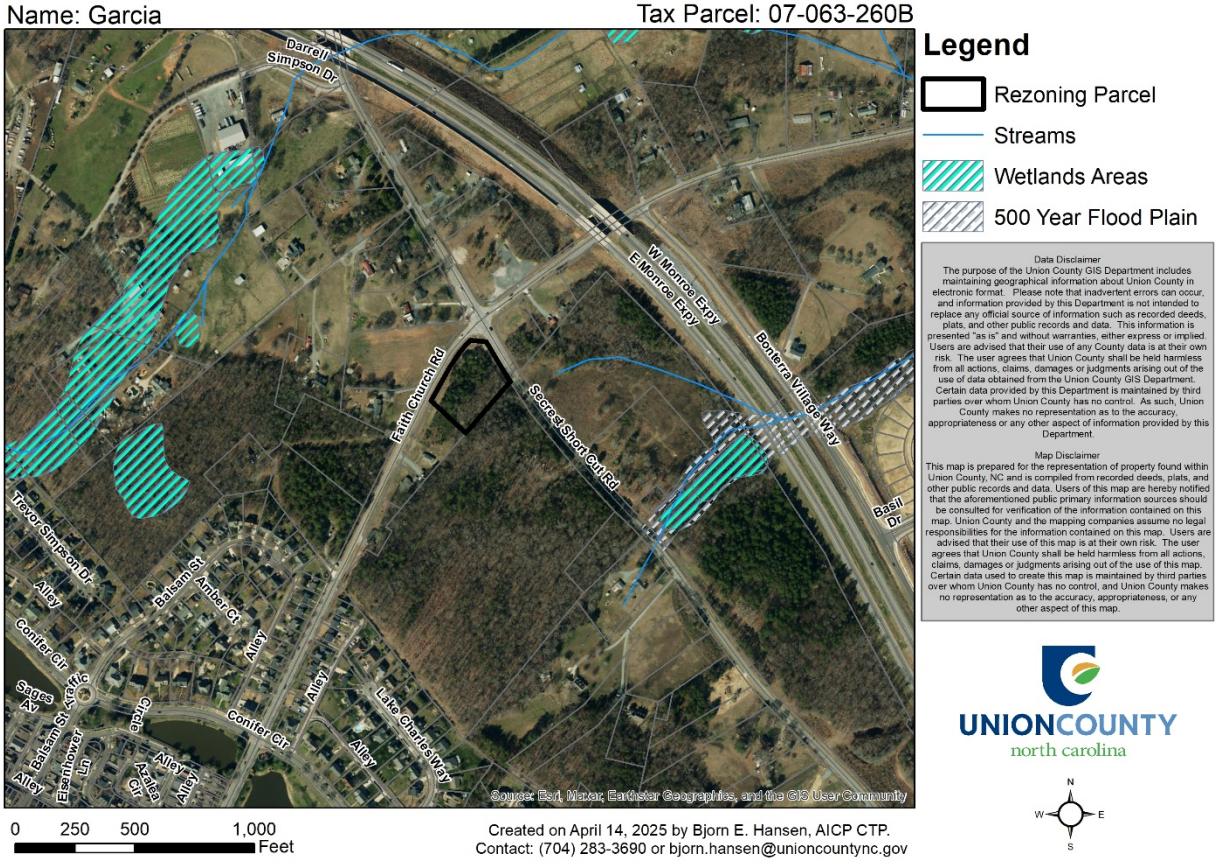



**Environmental Features:** There are no streams, floodplains or wetlands in the parcel. The site was recently logged, which may have resulted in the removal of trees that would have been protected as part of required setbacks. The number of impacted trees would be determined as part of the site plan review process, which then would be mitigated at 125% of the number removed, including trees previously located in proposed stormwater pond.

## Environmental Features

Petition: 2025-CZ-005
Name: Garcia

Size: 2.027 acres
Tax Parcel: 07-063-260B




**Legend**

- Rezoning Parcel
- Streams
- Wetlands Areas
- 500 Year Flood Plain

Data Disclaimer
The purpose of the Union County GIS Department includes maintaining geographical information about Union County in electronic format. Please note that inadvertent errors can occur, and information provided by this Department is not intended to replace any official source of information such as recorded deeds, plats, and other public records and data. This information is presented "as is" and without warranties, either express or implied. Users are advised that their use of any County data is at their own risk. The user agrees that Union County shall be held harmless from all actions, claims, damages or judgments arising out of the use of data obtained from the Union County GIS Department. Certain data provided by this Department is maintained by third parties over whom Union County has no control. As such, Union County makes no representation as to the accuracy, appropriateness or any other aspect of information provided by this Department.

Map Disclaimer
This map is prepared for the representation of property found within Union County, NC and is compiled from recorded deeds, plats, and other public records and data. Users of this map are hereby notified that the aforementioned public primary information sources should be consulted for verification of the information contained on this map. Union County and the mapping companies assume no legal responsibilities for the information contained on this map. Users are advised that their use of this map is at their own risk. The user agrees that Union County shall be held harmless from all actions, claims, damages or judgments arising out of the use of this map. Certain data used to create this map is maintained by third parties over whom Union County has no control, and Union County makes no representation as to the accuracy, appropriateness, or any other aspect of this map.

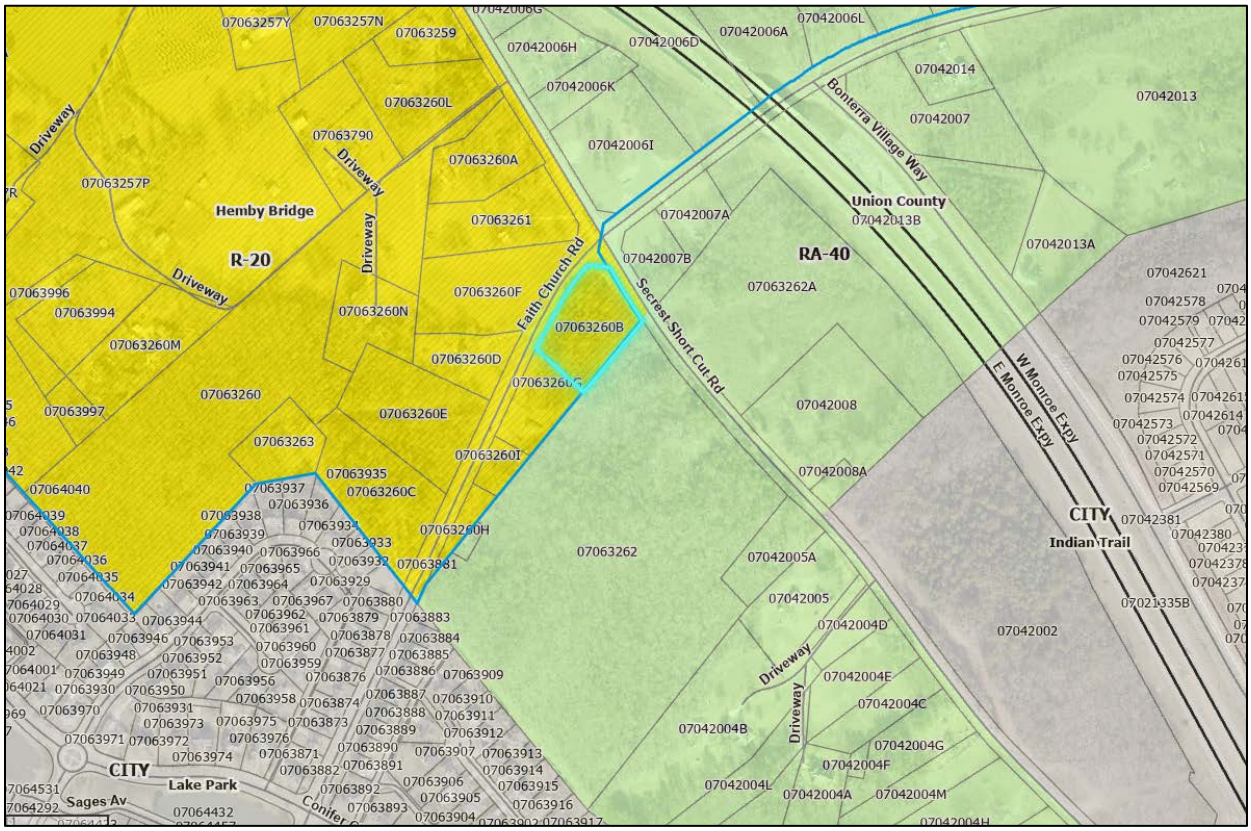
UNIONCOUNTY
north carolina

N W E S

Created on April 14, 2025 by Bjorn E. Hansen, AICP CTP.
Contact: (704) 283-3690 or bjorn.hansen@unioncountync.gov

**Utilities:** Public water is available to the site. The proposed use will not require utility service.

**Zoning and Land Use History:** The parcel site has been zoned R-20 since zoning was initiated in Union County. There have been no previous rezoning requests for this property. A downzoning from R-20 to RA-40 on 2.2 acres was approved in 1998 approximately ¼ mile south of the site. A special use permit on a parcel 0.2 miles south of the site was approved in 1984 for a musical hobby shop. There have been no other zoning actions in the immediate vicinity of the proposed rezoning.



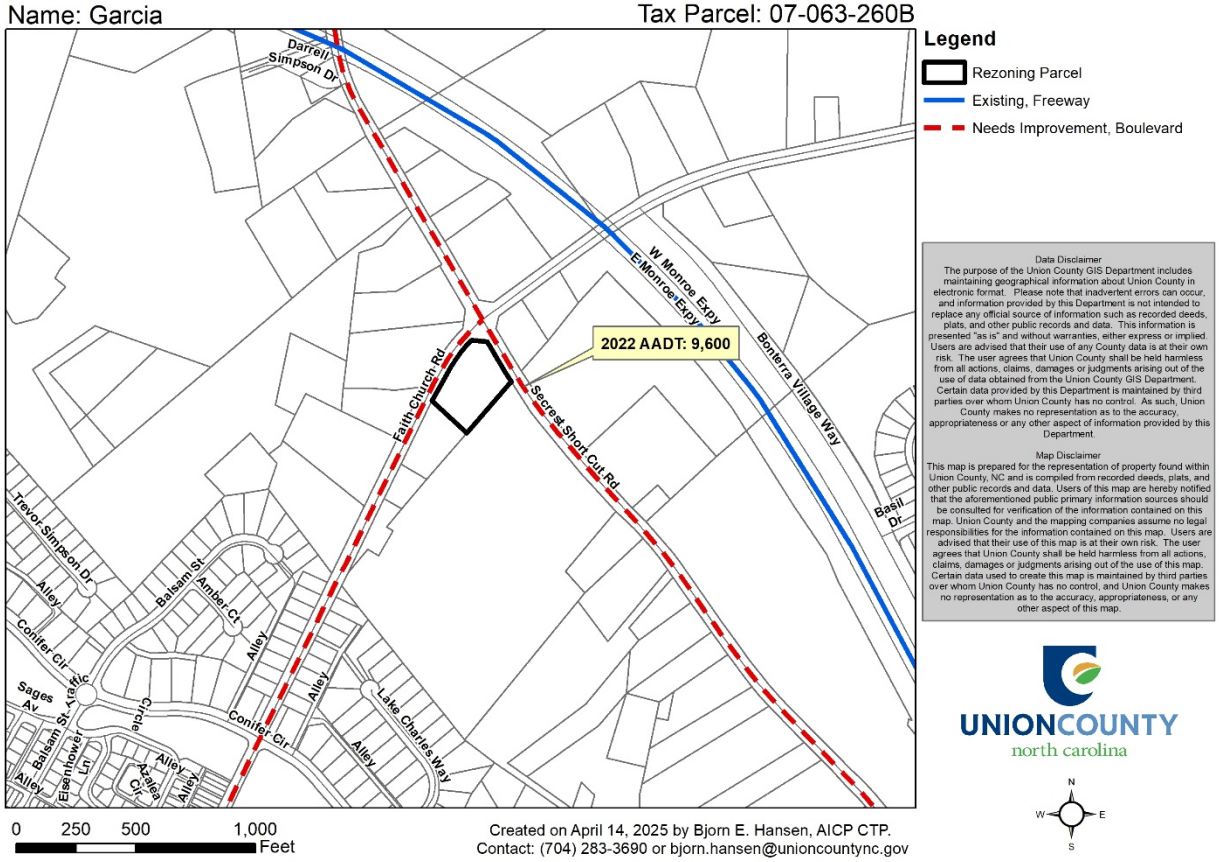

**Schools:** Because this rezoning request is commercial in nature, UCPS was not consulted for comments.

**Transportation:** This parcel is on the intersection of Faith Church and Secrest Shortcut Roads, both of which are NCDOT-maintained facilities. The proposed use would have access from Faith Church Road. The proposed use would have a very low traffic impact, with no discernable peak hour. There are no funded road improvement projects in the immediate vicinity of the rezoning. A Traffic Impact Analysis was not required for this rezoning. The site would include sidewalks along the frontage of both roads.

## Transportation

Petition: 2025-CZ-005
Name: Garcia

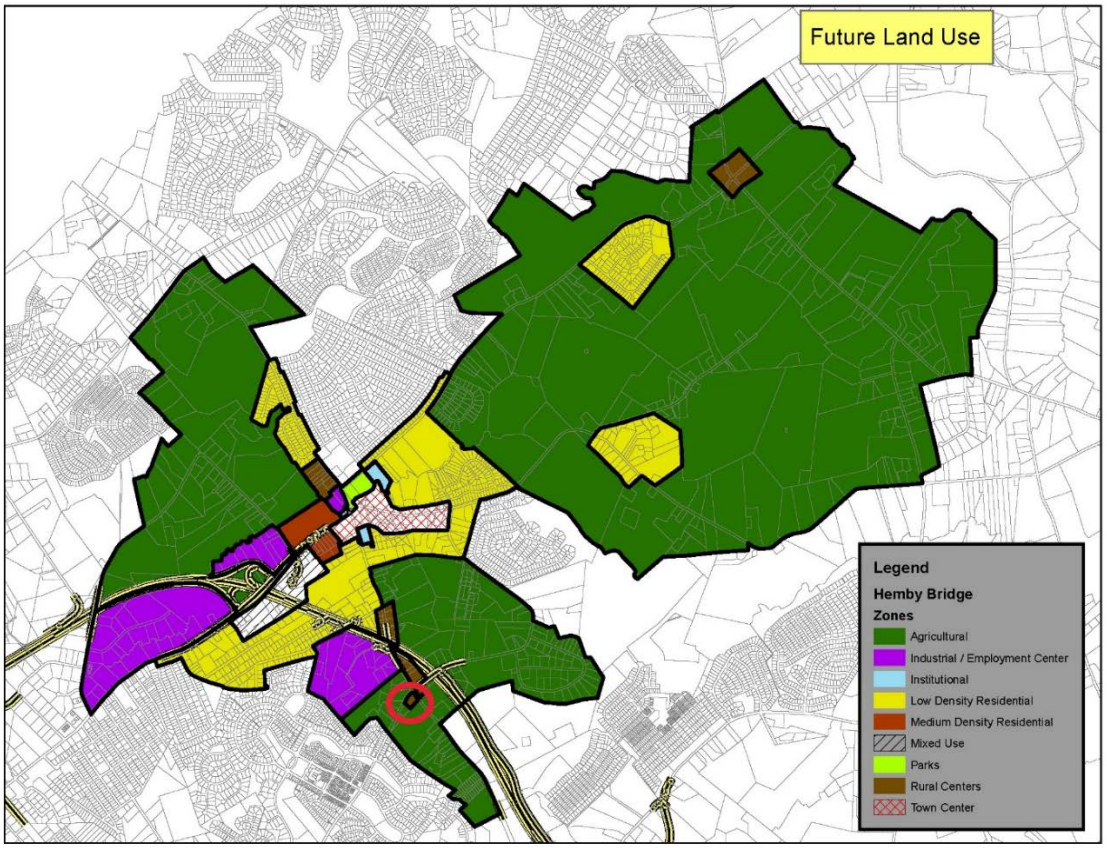
Size: 2.027 acres
Tax Parcel: 07-063-260B

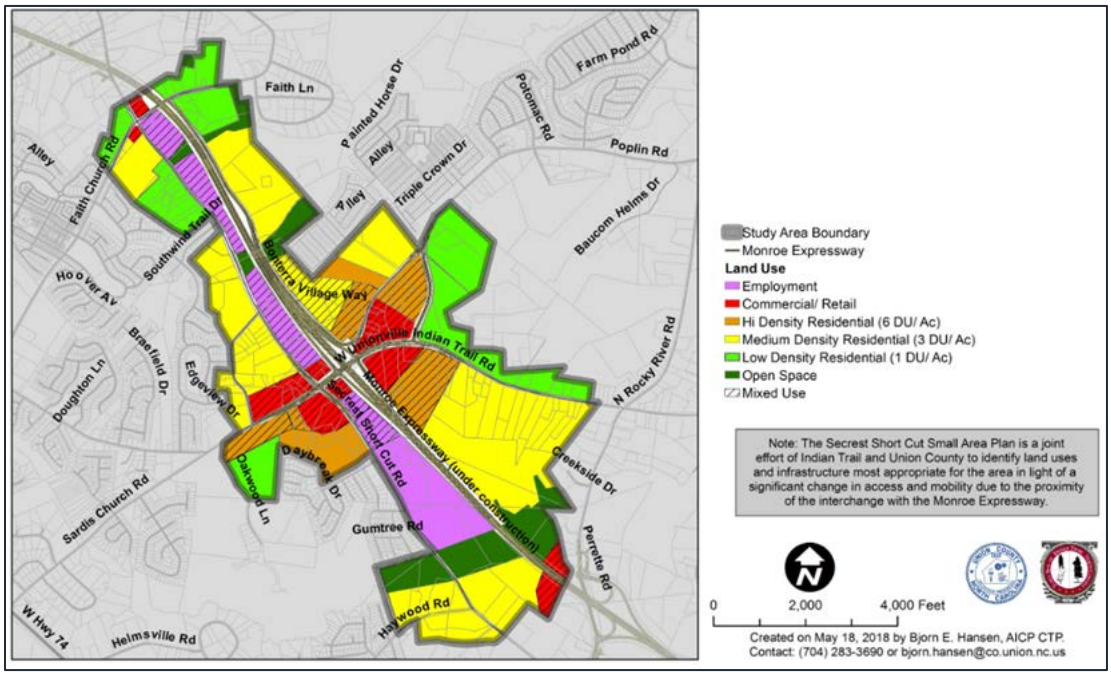



Created on April 14, 2025 by Bjorn E. Hansen, AICP CTP.
Contact: (704) 283-3690 or bjorn.hansen@unioncountync.gov

### Planning Documents

**Hemby Bridge Land Use Plan:** This parcel is inside the Town of Hemby Bridge. Two planning documents apply to this parcel- the Hemby Bridge Land Use Plan and the Secrest Shortcut Small Area Plan. Both plans identify this parcel as commercial as part of a small rural center. The Hemby Bridge Land Use Plan specifically says that new development in these areas should be relatively small scale and handled through the conditional rezoning process. The Plan does make recommendations for industrial areas, so the commercial designation for this area does not envision industrial uses.


Future Land Use
Legend
Hemby Bridge
Zones
Agricultural
Industrial / Employment Center
Institutional
Low Density Residential
Medium Density Residential
Mixed Use
Parks
Rural Centers
Town Center


Faith Ln
Farm Pond Rd
Painted Horse Dr
Potomac Rd
Poplin Rd
Alley
Triple Crown Dr
Baucom Helms Dr
Faith Church Rd
Southwind Trail Dr
Sierra Village Way
Hoover Av
Briarfield Dr
Edgeview Dr
Doughton Ln
Unionville Indian Trail Rd
N Rocky River Rd
Secrest Short Cut Rd
Monroe Expressway (under construction)
Creekside Dr
Daybreak Dr
Dalwood Ln
Sardis Church Rd
Gumtree Rd
Perrette Rd
Haywood Rd
W Hwy 74
Helmsville Rd
Study Area Boundary
Monroe Expressway
Land Use
Employment
Commercial/ Retail
Hi Density Residential (6 DU/ Ac)
Medium Density Residential (3 DU/ Ac)
Low Density Residential (1 DU/ Ac)
Open Space
Mixed Use
Note: The Secrest Short Cut Small Area Plan is a joint effort of Indian Trail and Union County to identify land uses and infrastructure most appropriate for the area in light of a significant change in access and mobility due to the proximity of the interchange with the Monroe Expressway.
0
2,000
4,000 Feet
Created on May 18, 2018 by Bjorn E. Hansen, AICP CTP.
Contact: (704) 283-3690 or bjorn.hansen@co.union.nc.us

## Public and Municipal Comments

**Public Comments:** A community meeting was held November 26, 2025. One member of the public attended. Because the meeting was the night before Thanksgiving, the applicant elected to hold a second community meeting, which occurred December 8, 2025. A total of 13 residents attended the meeting, expressing concerns over the trees cut down, driveway access, and incompatible uses with nearby uses.

Four residents have submitted comments opposing the rezoning, citing incompatible land use, traffic, and impacts on property values.

**Municipal Comments:** Hemby Bridge, Indian Trail, and Lake Park were contacted for comments. Each municipality provided comments.

- Hemby Bridge: The Town Council took action on September 16, 2025, opposing the proposed development.
- Lake Park: The Village responded stating they were not in support of changing the zoning from residential to commercial.
- Indian Trail: The Town responded that they strongly oppose this request, with the following details:
    - The agreed upon goals in this area was to create an employment center and grow the commercial tax base. This request is not the highest and best use for the property and does not meet the goals of Union County or the Town of Indian Trail. The following information below outlines the details of why this request should be denied.
    - This parcel falls into the plan that was jointly adopted by Indian Trail and Union County entitled The Secrest Short Cut Road Small Area Plan. The following are a few comments after looking at this Plan with the rezoning in mind:
        - Parcel is shown as mixed use/commercial-retail. This request does not fit within a mixed-use type of development.
        - This rezoning request would not be compatible with the following goals of the Small Area Plan:
            - Goal 2: Accommodate commercial and retail opportunities per the recommended map to attract consumers traversing the County on the Expressway.
                - Strategy 2.1: Support rezoning of properties to retail uses that are well designed within the mixed-use areas to complement the mix of uses and capture retail sales in the area.
                - Strategy 2.2: Support service industry uses to support existing and future residents and create local jobs.
            - Goal 4: Create a Sense of Place in Identified Mixed Use Areas
                - Strategy 4.1: Encourage density and a mix of uses in identified mixed use areas.
                - Strategy 4.2: Require community amenities and gathering places in identified mixed use areas.

## Land Use Board Recommendation

The Land Use Board reviewed this proposed rezoning and unanimously recommended denial at its December 16, 2025, meeting, citing inconsistency with adopted land use plans and surrounding land uses.

## Staff Comments and Recommendation

This part of Hemby Bridge is identified for limited commercial uses reviewed through the conditional rezoning process. The applicant has requested this rezoning to allow their growing business to move out of a residential area. While limited in nature and being considered through the conditional rezoning process consistent with approved plans, this request is industrial in nature and will have no employees on site. These uses are therefore inconsistent with the approved plans for the area. **Because of these aspects of the development, staff recommend denial of this rezoning application.**

**From:** Hemby Bridge
**To:** Bjorn Hansen; Kevin Pressley
**Subject:** Case No. 2025-CZ-005 / Parcel 07063260B
**Date:** Tuesday, November 25, 2025 8:13:12 AM

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On September 16, 2025 the Town of Hemby Bridge Alderman took position on the proposed petition. It is not favorable to rezone Parcel 07063260B to Light Industrial.

Shea M. Braswell
Town Clerk & Finance Officer
Town of Hemby Bridge

**From:** Brandi Deese
**To:** Bjorn Hansen; Cheri Clark; Kevin Pressley (mayorpres@aol.com)
**Subject:** RE: Conditional rezoning community meeting notice
**Date:** Wednesday, November 26, 2025 1:35:52 PM
**Attachments:** image002.png
image003.png
image004.png
image005.png
image006.png
image007.png
image008.png

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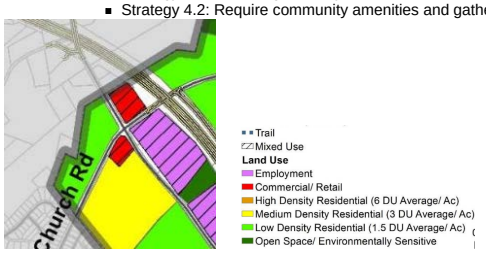
WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Good Afternoon Bjorn –
Thank you for the opportunity to comment on this rezoning request. Our primary obligation as Planners is to serve the public interest. One of the most important ways we accomplish this is by ensuring public engagement and adequate opportunities for input from all. We question if this is accomplished when scheduling a community meeting the night before Thanksgiving.

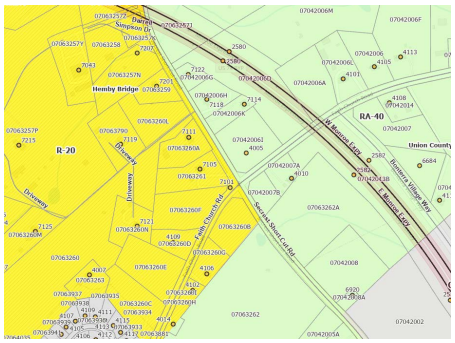
The Town of Indian Trail strongly opposes this request. The agreed upon goals in this area was to create an employment center and grow the commercial tax base. This request is not the highest and best use for the property and does not meet the goals of Union County or the Town of Indian Trail. The following information below outlines the details of why this request should be denied. Thank you for your time and consideration of this matter.

This parcel falls into the plan that was jointly adopted by Indian Trail and Union County entitled The Secrest Short Cut Road Small Area Plan. The following are a few comments after looking at this Plan with the rezoning in mind:

- Parcel is shown as mixed use/commercial-retail. This request does not fit within a mixed-use type of development.
- This rezoning request would not be compatible with the following goals of the Small Area Plan:
  - Goal 2: Accommodate commercial and retail opportunities per the recommended map to attract consumers traversing the County on the Expressway.
    - Strategy 2.1: Support rezoning of properties to retail uses that are well designed within the mixed-use areas to complement the mix of uses and capture retail sales in the area.
    - Strategy 2.2: Support service industry uses to support existing and future residents and create local jobs.
  - Goal 4: Create a Sense of Place in Identified Mixed Use Areas
    - Strategy 4.1: Encourage density and a mix of uses in identified mixed use areas.
    - Strategy 4.2: Require community amenities and gathering places in identified mixed use areas.

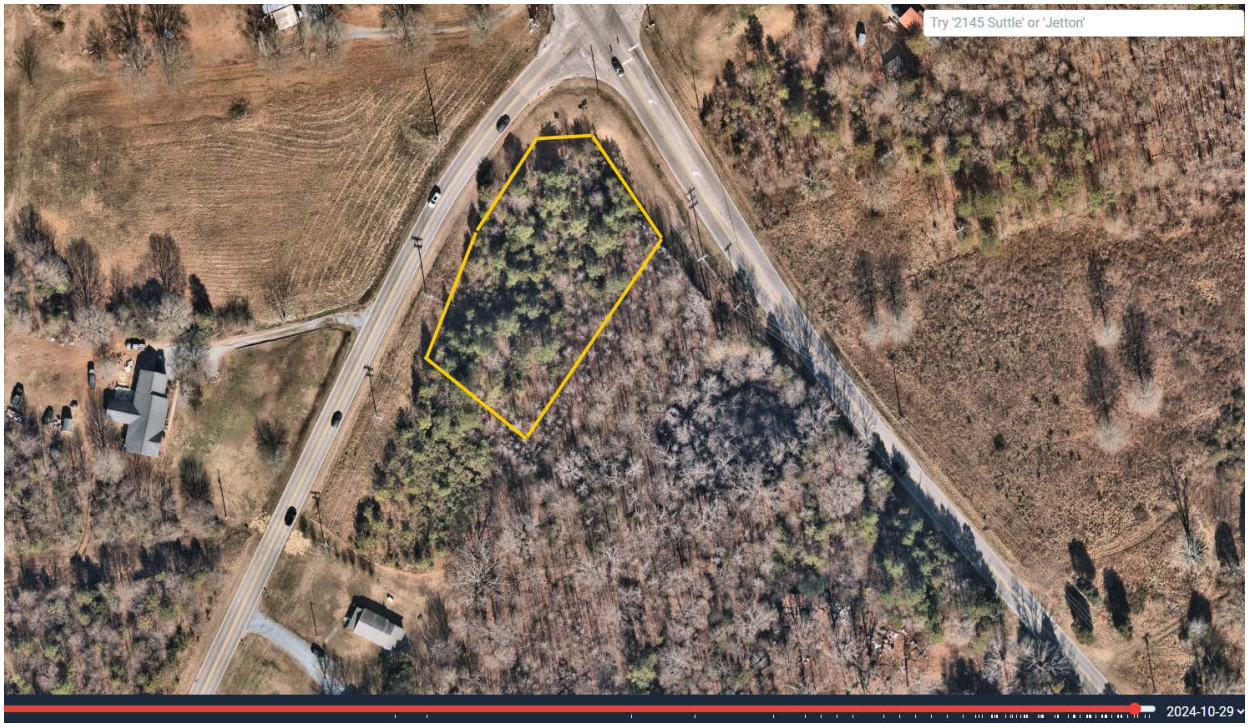



Additionally, this request appears to be spot zoning (see map below). The area is sparsely populated and zoned R-20 and RA-40. Low Density Residential to Light Industrial not only is in conflict with the adopted plans, it is a big leap in intensity without bringing much of a commercial tax base or a significant amount of jobs.




Finally, it is extremely frustrating that such a request would be considered when the land was illegally cleared in late 2024 (see aerials below). Under state law created by N.C.G.S. 160D-921 (Effective January 1, 2021), a "local government", which means both municipalities and counties, can deny approval of site plans and deny issuance of building permits for up to three years if trees are removed that would have otherwise been protected by municipal or county regulations – and up to five years if such removal proves to be willful.

**2024 Aerial:**




**2025 Aerial:**




We do appreciate the opportunity to comment and would welcome the continued engagement with the County and adjacent jurisdictions.

Brandi C. Deese, MPA, AICP, CNU-A
Planning Director

Town of Indian Trail
315 Matthews-Indian Trail Road
PO Box 2430
Indian Trail, NC 28079

**Office**: 704-821-5401
**Email:** bcd@indiantrail.org
Development Projects Page

**From:** Bjorn Hansen <bjorn.hansen@unioncountync.gov>
**Sent:** Thursday, November 13, 2025 9:32 AM
**To:** Brandi Deese <bcd@indiantrail.org>; Cheri Clark <cheri.clark@lakeparknc.gov>; Kevin Pressley (mayorpres@aol.com) <mayorpres@aol.com>
**Subject:** Conditional rezoning community meeting notice

Good morning,

The community meeting for the rezoning at the corner of Faith Church and Secrest Short Cut will be held virtually November 26 at 6 PM. A copy of the notice is attached.

Sincerely,

Bjorn

**Bjorn E. Hansen, AICP CTP, CZO**
Senior Planner – Long Range Planning | Planning Department

T 704.283.3690

bjorn.hansen@unioncountync.gov
unioncountync.gov

***We're committed to excellent service.*** *Share your feedback in this short survey.*

**Union County Government**
500 North Main Street, Suite 70
Monroe, NC 28112

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**From:** Cheri Clark
**To:** Bjorn Hansen; Brandi Deese
**Subject:** RE: Rezoning at Faith Church and Secrest Short Cut
**Date:** Thursday, April 17, 2025 9:39:25 AM
**Attachments:** image001.png

---

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Bjorn,
The Village is not in support of changing the Zoning from residential to commercial. Thank you for keeping us in the loop.
Kindest Regards,
Cheri Clark
Village Administrator/Clerk
Village of Lake Park
P. O. Box 219
3801 Lake Park Road
Lake Park, NC 28079
(704)882-8657x101

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**From:** Bjorn Hansen <bjorn.hansen@unioncountync.gov>
**Sent:** Monday, April 14, 2025 10:29 AM
**To:** Cheri Clark <cheri.clark@lakeparknc.gov>; Brandi Deese <bcd@indiantrail.org>
**Subject:** Rezoning at Faith Church and Secrest Short Cut

Cheri and Brandi,

We have a proposed conditional rezoning at the corner of this intersection. It is inside Hemby Bridge. Please let me know if you have any comments.

Sincerely,

Bjorn

**Bjorn E. Hansen, AICP CTP, CZO**
Senior Planner – Long Range Planning | Planning Department

T 704.283.3690

bjorn.hansen@unioncountync.gov
unioncountync.gov

**Union County Government**
500 North Main Street, Suite 70
Monroe, NC 28112

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**From:** abaker30@aol.com
**To:** Bjorn Hansen
**Subject:** Formal Opposition to Rezoning Petition CZ-2025-005 - Nearby Property Owners
**Date:** Monday, December 15, 2025 2:01:16 PM

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Dear Union County Planning Department,

We are writing to formally express our opposition to Rezoning Petition CZ-2025-005, submitted by Michelle Hernandez, which proposes rezoning approximately 2.027 acres (parcel 07-063-260) located on Secrest Shortcut Road in the Town of Hemby Bridge from R-20 to Light Industrial (LI) with conditions.

We are nearby homeowners at 4109 Faith Church Road, and our property is generational family land. It was originally owned by our grandfather, Oscar Byrum, and has been passed down through our family. This land holds deep historical, personal, and cultural significance to us. It is not simply an asset, but a legacy that our family has stewarded for generations.

As long-standing residents and property owners, we have serious concerns regarding how this proposed rezoning to Light Industrial may impact the integrity, character, safety, environmental quality, and long-term value of surrounding residential properties and the broader community. Development of this nature in close proximity to established homes threatens to fundamentally alter the rural and residential character of our area.

Any zoning changes or development approvals should carefully consider the impact on existing homeowners, particularly those whose families have lived on and cared for their land for generations. We respectfully request that our opposition be formally entered into the public record and that the Land Use Board and Planning Department give full and fair consideration to the voices of long-standing residents and landowners before moving forward.

We understand that the Union County Land Use Board will meet on Tuesday, December 16, 2025, at 6:00 p.m. in the Commissioners' Board Room, Room 118, Union County Government Center, 500 North Main Street, Monroe, North Carolina, to receive comments and review this request. While we will make every effort to participate, we request that this written correspondence be included as part of the official review and consideration process regardless of our ability to attend in person.

Please confirm receipt of this correspondence and advise if there are any additional steps required for our concerns to be fully included in the official record.

Thank you for your time and consideration.

Sincerely,
Jeff Baker
Audrey Baker
Homeowners
4109 Faith Church Road
Union County, North Carolina

Sent from the all new AOL app for iOS

**From:** Jo-Ellen McQuade
**To:** Bjorn Hansen
**Subject:** Fwd: Rezoning Petition 2025-CZ-005
**Date:** Monday, December 15, 2025 5:15:13 AM

---

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

2nd email. Not sure 1st went through. No receipt received. Thank you.

---------- Forwarded message ---------
From: **Jo-Ellen McQuade** <jmcquade2@gmail.com>
Date: Fri, Dec 12, 2025 at 8:00 PM
Subject: Rezoning Petition 2025-CZ-005
To: <bjorn.hansen@unioncountync.gov>

Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage facility is incompatible with both the current and planned land-use patterns for this area. The site is immediately adjacent to long-established residential neighborhoods, and introducing this type of operation would undermine their character, diminish residents' quality of life, and raise legitimate concerns about safety and community well-being. This operation will be a nuisance and turn the environment surrounding the residential areas into nothing more than a junkyard.

2. Negative Impact on Property Values

A storage facility for damaged or impounded vehicles would almost certainly depress surrounding property values. Local homeowners have made significant investments in their residences, and placing an industrial-scale operation within a residential corridor risks creating permanent, irreversible impacts on the stability and desirability of the neighborhood. It will be a blight of epic proportions that will be the number one cause of the surrounding communities demise.

3. Traffic, Noise, and Safety Concerns

Towing operations bring heavy-duty trucks in and out of the site at all hours, including late at night. This means:
• A surge of truck traffic cutting through residential streets
• Disruptive noise levels that directly impact nearby homes
• Increased safety risks for families, pedestrians, and school bus routes

This level of industrial activity has no place beside a residential neighborhood and is fundamentally incompatible with the community.

4. Visual and Environmental Impacts

Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces invasive visual pollution. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles. Again, this will be nothing but a junkyard and degrade the value of the surrounding residential neighborhoods.

5. Inconsistency With Union County's Long-Range Planning Intent

This type of operation is fundamentally at odds with the long-term vision for this corridor. Approving a use that directly conflicts with surrounding zoning and established development patterns would set a troubling precedent and weaken the integrity of Union County's entire planning framework.

My Request

I respectfully, and strongly, urge the Planning Board and Board of Commissioners to deny this rezoning request. Land-use decisions must remain aligned with the established character of this area and uphold the interests of the families who live, work, and invest in this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Jo-Ellen McQuade, Village of Lake Park Resident

| | |
|---|---|
| **From:** | Shannon Rose |
| **To:** | Bjorn Hansen |
| **Subject:** | Fwd: Thank you for your time |
| **Date:** | Friday, December 12, 2025 3:49:15 PM |

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---------- Forwarded message ---------
From: **Shannon Rose** <mrsroseteaches123@gmail.com>
Date: Fri, Dec 12, 2025 at 12:54 PM
Subject: Thank you for your time
To: <bjornEhansen@unioncountync.gov>

Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

• Increased truck traffic near residential streets

• Higher noise levels

• Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Shannon Rose

| | |
|---|---|
| **From:** | Patricia Floyd |
| **To:** | Bjorn Hansen |
| **Subject:** | No rezoning for town company in Lake Park |
| **Date:** | Friday, December 12, 2025 11:33:16 PM |

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Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

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A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

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Increased truck traffic near residential streets

Higher noise levels

Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Also with new townhouses being built on the opposite end of Lake Park and doesn't seem to be any road improvements, consider looking how all this construction will impact Faith Church Road and our village.

Thanks Patricia Floyd

| | |
|---|---|
| **From:** | Frances Estro |
| **To:** | Bjorn Hansen |
| **Subject:** | Please Decline Rezoning Petition 2025-CZ-005 |
| **Date:** | Saturday, December 13, 2025 10:10:15 AM |

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Dear Union County Planning Staff and Commissioners,

We respectfully ask you to deny Rezoning Petition 2025-CZ-005. While we support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

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• Higher noise levels

• Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request

We respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. We ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of these concerns.

Sincerely,

Frank and Francie Estro
Lake Park Homeowners

| | |
|---|---|
| **From:** | Kristan and Ryan Lyon |
| **To:** | Bjorn Hansen; ryan-lyon@live.com |
| **Subject:** | Please Deny Rezoning Petition 2025-CZ-005 |
| **Date:** | Sunday, December 14, 2025 2:35:07 PM |

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,

We respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. **Incompatibility With Surrounding Residential Neighborhoods**

The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

2. **Negative Impact on Property Values**

A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

3. **Traffic, Noise, and Safety Concerns**

Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

• Increased truck traffic near residential streets

• Higher noise levels

• Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

4. **Visual and Environmental Impacts**

Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. **Inconsistency With Union County's Long-Range Planning Intent**

This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

6. **Potential increase of crime**

Car part theft is a persistent problem, with criminals frequently targeting towing yards, salvage yards, and similar businesses. Establishing such a facility in this area raises serious concerns about attracting criminal activity and its impact on nearby neighborhoods. While security cameras may provide some deterrence, they cannot fully prevent crime, making this an ongoing and valid concern.

Our Request:

I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Kristan & Ryan Lyon

| | |
|---|---|
| **From:** | Catherine Grabova |
| **To:** | Bjorn Hansen |
| **Subject:** | Rezoning Petition 2025-CZ-005 |
| **Date:** | Friday, December 12, 2025 7:49:16 AM |

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

- Increased truck traffic near residential streets
- Higher noise levels
- Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-

use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely, Kateryna Volostnov

| | |
|---|---|
| **From:** | Mark & Wendy Richards |
| **To:** | Bjorn Hansen |
| **Cc:** | Mark Richards |
| **Subject:** | Rezoning Petition 2025-CZ-005 |
| **Date:** | Friday, December 12, 2025 1:07:52 PM |

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

**1. Incompatibility With Surrounding Residential Neighborhoods**
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

**2. Negative Impact on Property Values**
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

**3. Traffic, Noise, and Safety Concerns**
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

- Increased truck traffic near residential streets
- Higher noise levels
- Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

**4. Visual and Environmental Impacts**
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

**5. Inconsistency With Union County's Long-Range Planning Intent**
This type of operation does not align with the long-term vision for this corridor.

Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

**My Request**
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns. I am a resident of the Village of Lake Park. My address is 6129 Creft Circle, Lake Park NC 28079. My phone is 303-204-8949.

Sincerely,

*Mark Richards*

**From:** Giulia Savona
**To:** Bjorn Hansen
**Subject:** "Rezoning Petition 2025-CZ-005"
**Date:** Friday, December 12, 2025 2:16:03 AM

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Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
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This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live,

work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Giulia D’Alessandro

Sent from my iPhone

**From:** John Barnes
**To:** Bjorn Hansen
**Subject:** Rezoning
**Date:** Monday, December 15, 2025 12:05:22 PM

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WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

As a resident of 25 years plus of Lake Park, I would like to join with my fellow citizens in my disapproval of the proposed towing company parcel.

While I have no malice towards the owners of the proposed facility,
I do believe that a better location could be found.

There have been many valid points made as to not approve this development, all of which are within reason and logical assumptions.

The top 3 reasons that I will echo are traffic, visual aesthetics and
lastly environmental concerns.

As a formal councilman for the Village of Lake Park,
I feel that voices from our community should have a large weight on the final decision as to, or in our case “not to”
approve the re-zoning of this area.
I do realize that we have no official authority of the area in question, however it would be ill-suited for us to remain silent during this time of inquiry.

As such please note my voice of concern and disapproval of the rezoning action.

Thank you for hearing us and for the  support shown to the long time residents of our Lake Park community.

Sincerely,

John Barnes
jbarnes2309@gmail.com

Sent from my iPhone

**From:** Judy MenMart
**To:** Bjorn Hansen
**Subject:** Rezoning Peticion 2025-cz-005
**Date:** Saturday, December 13, 2025 2:27:20 PM

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WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:
Increased truck traffic near residential streets
Higher noise levels
Potential safety issues for families, pedestrians, and school bus routes
This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this

area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

_____

**From:** Claudia Flagg
**To:** Bjorn Hansen
**Subject:** ReZoning petition 2025-CZ-005
**Date:** Friday, December 12, 2025 2:38:26 PM

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WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,
I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.
2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.
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Potential safety issues for families, pedestrians, and school bus routes
This level of activity is incompatible with neighboring homes.
4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.
5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.
6. I would like to request that a traffic impact study as well as an environmental study be done. This is already a congested intersection, and combined with the building of the approximately 200 townhouses being built at the other end of Faith Church, getting in and out of Lake Park is going to be a problem since I do not see where they are planning on making any improvements to either Faith Church Road or Secrest-Shortcut Road.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.
Thank you for your time, your service, and your thoughtful consideration of my concerns.
Sincerely,
Claudia and Russ Flagg
claudiaflagg@yahoo,com
5309 Creft Circle, Lake Park

**From:** Claudia Flagg
**To:** Bjorn Hansen
**Subject:** ReZoning petition 2025-CZ-005
**Date:** Friday, December 12, 2025 2:38:26 PM

---

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Dear Union County Planning Staff and Commissioners,
I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.
2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.
3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:
Increased truck traffic near residential streets
Higher noise levels
Potential safety issues for families, pedestrians, and school bus routes
This level of activity is incompatible with neighboring homes.
4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.
5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.
6. I would like to request that a traffic impact study as well as an environmental study be done. This is already a congested intersection, and combined with the building of the approximately 200 townhouses being built at the other end of Faith Church, getting in and out of Lake Park is going to be a problem since I do not see where they are planning on making any improvements to either Faith Church Road or Secrest-Shortcut Road.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.
Thank you for your time, your service, and your thoughtful consideration of my concerns.
Sincerely,
Claudia and Russ Flagg
claudiaflagg@yahoo,com
5309 Creft Circle, Lake Park

**From:** Jo-Ellen McQuade
**To:** Bjorn Hansen
**Subject:** Rezoning Petition 2025-CZ-005
**Date:** Friday, December 12, 2025 8:00:31 PM

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Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage facility is incompatible with both the current and planned land-use patterns for this area. The site is immediately adjacent to long-established residential neighborhoods, and introducing this type of operation would undermine their character, diminish residents' quality of life, and raise legitimate concerns about safety and community well-being. This operation will be a nuisance and turn the environment surrounding the residential areas into nothing more than a junkyard.

2. Negative Impact on Property Values

A storage facility for damaged or impounded vehicles would almost certainly depress surrounding property values. Local homeowners have made significant investments in their residences, and placing an industrial-scale operation within a residential corridor risks creating permanent, irreversible impacts on the stability and desirability of the neighborhood. It will be a blight of epic proportions that will be the number one cause of the surrounding communities demise.

3. Traffic, Noise, and Safety Concerns

Towing operations bring heavy-duty trucks in and out of the site at all hours, including late at night. This means:
• A surge of truck traffic cutting through residential streets
• Disruptive noise levels that directly impact nearby homes
• Increased safety risks for families, pedestrians, and school bus routes

This level of industrial activity has no place beside a residential neighborhood and is fundamentally incompatible with the community.

4. Visual and Environmental Impacts

Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces invasive visual pollution. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles. Again, this will be nothing but a junkyard and degrade the value of the surrounding residential neighborhoods.

5. Inconsistency With Union County's Long-Range Planning Intent

This type of operation is fundamentally at odds with the long-term vision for this corridor.

Approving a use that directly conflicts with surrounding zoning and established development patterns would set a troubling precedent and weaken the integrity of Union County's entire planning framework.

My Request

I respectfully, and strongly, urge the Planning Board and Board of Commissioners to deny this rezoning request. Land-use decisions must remain aligned with the established character of this area and uphold the interests of the families who live, work, and invest in this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Jo-Ellen McQuade, Village of Lake Park Resident

**From:** Octavian Crestian
**To:** Bjorn Hansen
**Subject:** Rezoning Petition 2025-CZ-005
**Date:** Saturday, December 13, 2025 2:22:43 PM

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Dear Union County Planning Staff and Commissioners,
I respectfully ask you to deny Rezoning Petition 2025-CZ-005.
While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.
1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.
2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.
3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:
• Increased truck traffic near residential streets
• Higher noise levels
• Potential safety issues for families, pedestrians, and school bus routes
This level of activity is incompatible with neighboring homes.
4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.
5. Inconsistency With Union County's Long-Range Planning
Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.
My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.
Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,
Octavian Crestian
Lake Park resident

**From:** Laura G
**To:** Bjorn Hansen
**Subject:** Rezoning Petition 2025-CZ-005
**Date:** Saturday, December 13, 2025 7:21:11 AM

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Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

2. Negative Impact on Property Values
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3. Traffic, Noise, and Safety Concerns
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- Higher noise levels
- Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-

use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,
Laura Gnatiuk - Resident of Lake Park
6509 Sybil Ct.

**From:** Melodie Marwitz
**To:** Bjorn Hansen
**Subject:** Rezoning Petition 2025-CZ-005
**Date:** Sunday, December 14, 2025 2:07:42 PM

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Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods

The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

2. Negative Impact on Property Values

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3. Traffic, Noise, and Safety Concerns

Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

Increased truck traffic near residential streets

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Potential safety issues for families, pedestrians, and school bus routes

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4. Visual and Environmental Impacts

Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent

This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request

I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods

The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

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This level of activity is incompatible with neighboring homes.

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Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent

This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request

I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Melodie Marwitz

4004 Alden Street

Lake Park, NC

**From:** Sabrina Locke
**To:** Bjorn Hansen
**Subject:** Rezoning Petition 2025-CZ-005
**Date:** Sunday, December 14, 2025 6:11:53 PM

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Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

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This level of activity is incompatible with neighboring homes.

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Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request

I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Sabrina Locke

_____

**From:** Amanda Prichard
**To:** Bjorn Hansen
**Subject:** Rezoning petition 2025-CZ-005
**Date:** Sunday, December 14, 2025 7:42:29 PM

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WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

To the Union County Planning Staff and Commissioners,

I am writing in to request that you DENY Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

- Increased truck traffic near residential streets
- Higher noise levels
- Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request

I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Amanda Prichard

**From:** Karen Faulkner
**To:** Bjorn Hansen
**Subject:** Rezoning Petition 2025-CZ-005
**Date:** Sunday, December 14, 2025 9:14:54 PM

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business. Also, rezoning to light commercial, for what would be an undeveloped lot makes no sense. It does, however, open the door for something even less desirable in the future.

2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

Increased truck traffic near residential streets

Higher noise levels

Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning

request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Karen Faulkner

3422 Mayhurst Dr.

Lake Park, NC 28079

**From:** Kurt Marwitz
**To:** Bjorn Hansen
**Subject:** Rezoning Petition 2025-CZ-005
**Date:** Sunday, December 14, 2025 2:00:31 PM

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WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,
I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.
1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.
2. Negative Impact on Property Values
A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.
3. Traffic, Noise, and Safety Concerns
Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:
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Higher noise levels
Potential safety issues for families, pedestrians, and school bus routes
This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.
5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.
My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.
Thank you for your time, your service, and your thoughtful consideration of my concerns.
Sincerely,
. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.
1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.
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This level of activity is incompatible with neighboring homes.

4. Visual and Environmental Impacts
Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.
5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.
My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.
Thank you for your time, your service, and your thoughtful consideration of my concerns.
Sincerely,
Kurt Marwitz
4004 Alden Street
Lake Park, NC

| | |
|---|---|
| **From:** | Holly Busbee |
| **To:** | Bjorn Hansen |
| **Subject:** | Rezoning Petition 2025-CZ-005 |
| **Date:** | Friday, December 12, 2025 2:13:38 AM |

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,
I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

**1. Incompatibility With Surrounding Residential Neighborhoods**

The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

**2. Negative Impact on Property Values**

A facility designed to store damaged or impounded vehicles is likely to diminish nearby property values. Homeowners have invested heavily in their properties, and introducing an industrial-level operation into a residential corridor creates permanent, irreversible consequences.

**3. Traffic, Noise, and Safety Concerns**

Towing operations require heavy-duty trucks entering and exiting the site at irregular hours, often late at night. This creates:

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- Potential safety issues for families, pedestrians, and school bus routes

This level of activity is incompatible with neighboring homes.

**4. Visual and Environmental Impacts**

Even with screening, a storage yard for wrecked or impounded vehicles inevitably introduces visual blight. There are also concerns about potential fluid leaks, runoff, and other environmental risks associated with storing inoperable vehicles.

**5. Inconsistency With Union County's Long-Range Planning Intent**

This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

**My Request**

I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,
Holly Busbee

**From:** Donna Celentano
**To:** Bjorn Hansen
**Subject:** Rezoning Petition 2025-CZ-005
**Date:** Friday, December 12, 2025 8:23:56 AM

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
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5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this

area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,
Donna Celentano

_____

| | |
|---|---|
| **From:** | Kara Aycoth |
| **To:** | Bjorn Hansen |
| **Subject:** | Rezoning Petition 2025-CZ-005 |
| **Date:** | Friday, December 12, 2025 9:25:29 AM |

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,

I respectfully ask you to **deny** Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
The proposed towing and vehicle-storage operation is not consistent with the existing or intended land-use patterns for this area. This site sits directly beside well-established residential communities whose character, safety, and quality of life would be negatively affected by this type of business.

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5. Inconsistency With Union County’s Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county’s planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Kara Aycoth

Sent from the all new AOL app for iOS

| | |
|---|---|
| **From:** | I. Korniyenko |
| **To:** | Bjorn Hansen |
| **Subject:** | Rezoning petition |
| **Date:** | Saturday, December 13, 2025 8:56:08 PM |

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
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This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county’s planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,

Anna Korniyenko

| | |
|---|---|
| **From:** | Lynn Sharp |
| **To:** | Bjorn Hansen |
| **Subject:** | Urgent re Rezoning Petition 2025-CZ-005 |
| **Date:** | Friday, December 12, 2025 8:38:50 AM |

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Sir, Below is copied and pasted and expressly communicates our concerns in Lake Park. It is unthinkable that such a use/development would occur at the doorstep of one of Union County's premier communities. Please ensure that appropriate measures are taken to avert this.
Thank you,
Lynn Sharp
6107 Eisenhower Lane

to "Rezoning Petition 2025-CZ-005" ----------

---
Dear Union County Planning Staff and Commissioners,

I respectfully ask you to deny Rezoning Petition 2025-CZ-005. While I support responsible economic growth within Union County, this proposed use raises several substantial concerns that directly impact residential neighborhoods, community character, and long-term planning goals.

1. Incompatibility With Surrounding Residential Neighborhoods
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5. Inconsistency With Union County's Long-Range Planning Intent
This type of operation does not align with the long-term vision for this corridor. Approving a use that conflicts with surrounding zoning and planned development patterns sets a concerning precedent and undermines the county's planning framework.

My Request
I respectfully urge the Planning Board and Board of Commissioners to deny this rezoning request. I ask that land-use decisions remain consistent with the established character of this area and supportive of the families who live, work, and contribute to this community.

Thank you for your time, your service, and your thoughtful consideration of my concerns.

Sincerely,
Lynn Sharp
6107 Eisenhower Lane

_____

# ADDITIONAL COMMENTS RECEIVED: RE: CZ2025 – CZ-005

**Lynn West**

---

**From:** Mark & Wendy Richards <marwsr@gmail.com>
**Sent:** Tuesday, January 6, 2026 2:31 PM
**To:** Lynn West; Mark Richards
**Subject:** Opposition to CZ2025-CZ-005 – Hemby Bridge (Faith Church Rd)

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

# Dear Members of the Union County Board of Commissioners,

I am a nearby resident writing to express my continued opposition to **Conditional Rezoning Petition CZ2025-CZ-005** in Hemby Bridge.

I previously submitted comments to the Planning Board on December 16 and wish to reaffirm my concerns. As staff noted, this request is inconsistent with adopted land-use plans and incompatible with surrounding single-family neighborhoods. Even with conditions, a light-industrial tow-truck parking or impound use at this location raises long-term enforcement concerns and sets an undesirable precedent along Faith Church Road.

I respectfully ask the Board of Commissioners to follow the Planning Board and staff recommendation and **deny CZ2025-CZ-005**.

Thank you for your time and consideration.

Respectfully,

*Mark Richards, J.D.*

Councilman and Resident, Village of Lake Park
303-204-8949

## Lynn West

**From:** Melinda Kiebert <melindakiebert@yahoo.com>
**Sent:** Tuesday, January 6, 2026 2:55 PM
**To:** Lynn West
**Subject:** Opposition to CZ2025-CZ-005 – Hemby Bridge (Faith Church Rd)

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Members of the Union County Board of Commissioners,

I am a nearby resident writing to express my opposition to **Conditional Rezoning Petition CZ2025-CZ-005** in Hemby Bridge.

As planning staff noted, this request is inconsistent with adopted land-use plans and incompatible with the surrounding single-family neighborhoods. Even with proposed conditions, a light-industrial tow-truck parking or impound use at this location raises long-term enforcement concerns and sets an undesirable precedent along Faith Church Road.

I respectfully ask the Board of Commissioners to follow the Planning Board and staff recommendation and **deny CZ2025-CZ-005.**

Thank you for your time and consideration.

Sincerely,
Melinda Kiebert
Faith Church Road
Village of Lake Park

## Lynn West

**From:** Holly Busbee <bbusbee1@yahoo.com>
**Sent:** Tuesday, January 6, 2026 3:04 PM
**To:** Lynn West
**Subject:** Opposition to CZ2025-CZ-005 – Hemby Bridge (Faith Church Rd)

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Dear Members of the Union County Board of Commissioners,

I am a nearby resident writing to express my continued opposition to **Conditional Rezoning Petition CZ2025-CZ-005** in Hemby Bridge.
I previously submitted comments to the Planning Board on December 16 and wish to reaffirm my concerns. As staff noted, this request is inconsistent with adopted land-use plans and incompatible with surrounding single-family neighborhoods. Even with conditions, a light-industrial tow-truck parking or impound use at this location raises long-term enforcement concerns and sets an undesirable precedent along Faith Church Road.
I respectfully ask the Board of Commissioners to follow the Planning Board and staff recommendation and **deny CZ2025-CZ-005**.
Thank you for your time and consideration.

Holly Busbee
6011 Creft Circle
Indian Trail, NC

## Lynn West

**From:** Camila Pareto <cpareto.92@gmail.com>
**Sent:** Tuesday, January 6, 2026 3:40 PM
**To:** Lynn West
**Subject:** Opposition to CZ2025-CZ-005 – Hemby Bridge (Faith Church Rd)

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Members of the Union County Board of Commissioners,

I am a nearby resident writing to express my opposition to Conditional Rezoning Petition CZ2025-CZ-005 in Hemby Bridge.

As planning staff noted, this request is inconsistent with adopted land-use plans and incompatible with the surrounding single-family neighborhoods. Even with proposed conditions, a light-industrial tow-truck parking or impound use at this location raises long-term enforcement concerns and sets an undesirable precedent along Faith Church Road.

I respectfully ask the Board of Commissioners to follow the Planning Board and staff recommendation and deny CZ2025-CZ-005.

Thank you for your time and consideration.

Sincerely,

Cami Pareto

Lake Park resident

**Lynn West**

**From:** I. Korniyenko <ikorniyenko@gmail.com>
**Sent:** Tuesday, January 6, 2026 9:07 PM
**To:** Lynn West
**Subject:** Opposition to CZ2025-CZ-005 – Hemby Bridge (Faith Church Rd)

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Members of the Union County Board of Commissioners,

I am a nearby resident writing to express my continued opposition to Conditional Rezoning Petition CZ2025-CZ-005 in Hemby Bridge.

I previously submitted comments to the Planning Board on December 16 and wish to reaffirm my concerns. As staff noted, this request is inconsistent with adopted land-use plans and incompatible with surrounding single-family neighborhoods. Even with conditions, a light-industrial tow-truck parking or impound use at this location raises long-term enforcement concerns and sets an undesirable precedent along Faith Church Road.

I respectfully ask the Board of Commissioners to follow the Planning Board and staff recommendation and deny CZ2025-CZ-005.

Thank you for your time and consideration.

Sincerely,
Anna Korniyenko
6003 Amber Ct, Lake Park, NC 28079

**Lynn West**

**From:** Sam Gertz <s.gertz@live.com>
**Sent:** Wednesday, January 7, 2026 1:51 AM
**To:** Lynn West
**Subject:** Opposition to CZ2025-CZ-005 - Hemby Bridge (Faith Church Rd)

WARNING: This email originated from outside of Union County Government, be cautious when clicking on links or opening attachments.

Dear Members of the Union County Board of Commissioners,

I am a nearby resident writing to express my opposition to Conditional Rezoning Petition CZ2025-CZ-005 in Hemby Bridge.
As planning staff noted, this request is inconsistent with adopted land-use plans and incompatible with the surrounding single-family neighborhoods. Even with proposed conditions, a light-industrial tow-truck parking or impound use at this location raises long-term enforcement concerns and sets an undesirable precedent along Faith Church Road.

I respectfully ask the Board of Commissioners to follow the Planning Board and staff recommendation and deny CZ2025-CZ-005.

Thank you for your time and consideration.

Sincerely,
Samantha Gertz of Lake Park

**BOCC Motions for Proposed Amendment to the Union County Zoning Map (CZ-2025-005)**

The Union County Land Use Board recommended that the Union County Board of Commissioners deny the rezoning petition (CZ-2025-005) submitted by Ireneo Correa Garcia, requesting a revision of the Union County Zoning Map by rezoning one parcel totaling approximately 2.027 acres appearing on the tax map as tax parcel 07-063-260B located on Secrest Shortcut Road in the Town of Hemby Bridge from R-20 to Light Industrial (LI) with Conditions.

**TO *APPROVE* THE PROPOSED AMENDMENT (THE PROPOSAL IS CONSISTENT WITH THE CURRENT PLANS)**

**Motion**

(i) Adopt the Ordinance Approving Revision to the Official Zoning Map of Union County, North Carolina, and (ii) adopt the consistency and reasonableness statement for approval.

**TO *DENY* THE PROPOSED AMENDMENT (THE PROPOSAL IS INCONSISTENT WITH THE CURRENT PLANS)**

**Motion**

(i) Deny rezoning petition CZ-2025-005 from Ireneo Correa Garcia; and (ii) adopt the consistency and reasonableness statement for denial.

**Statements of Consistency and Reasonableness for Proposed Amendment to the Union County Zoning Map**

The Union County Land Use Board recommended that the Union County Board of Commissioners deny the rezoning petition (CZ-2025-005) submitted by Ireneo Correa Garcia, requesting a revision of the Union County Zoning Map by rezoning one parcel totaling approximately 2.027 acres appearing on the tax map as tax parcel 07-063-260B located on Secrest Shortcut Road in the Town of Hemby Bridge from R-20 to Light Industrial (LI) with Conditions.

**CONSISTENCY AND REASONABLENESS STATEMENT FOR APPROVAL OF THE PROPOSED AMENDMENT (THE PROPOSAL IS CONSISTENT WITH THE CURRENT PLANS) (CZ-2025-005)**

Pursuant to N.C.G.S. § 160D-605, the Union County Board of Commissioners (the "Board") does hereby find and determine that adoption of the proposed map amendment is consistent with the currently adopted Hemby Bridge Small Area Plan (the "Hemby Bridge Plan"), the Secrest Shortcut Small Area Plan (the "Secrest Shortcut Plan"), and the Union County Comprehensive Plan (the "Comprehensive Plan") (collectively the "Plans"). The adoption of the proposed map amendment (i) takes into account the need to amend the zoning map to meet the needs of the community, and (ii) is reasonable and in the public interest because:

1. The proposed use is consistent with the land use map uses identified for this area as set forth in the Hemby Bridge Plan and the Secrest Shortcut Plan. The Hemby Bridge Plan's Future Land Use Map identifies this area as a Rural Center. Rural Centers are areas located at various locations throughout the Hemby Bridge Plan's area. These are mainly areas where some commercial uses currently exist and where it is appropriate to expand. New developments should be relatively small scale and should be handled through the Conditional Rezoning Process. A rezoning to light industrial with conditions, to include a tow truck business with vehicular storage, is consistent with such uses contemplated in a Rural Center in the Hemby Bridge Plan because of its small scale.

   The Secrest Shortcut Plan's Recommended Land Use Plan Map identifies this area as commercial/retail. Such areas are identified in the Secrest Shortcut Plan as commercial and retail uses recommended to balance the land use plan, but are also identified to take advantage of the opportunity the newly created regional access provides. A small-scale towing operation with vehicular storage is a business use that takes advantage of the regional access provided by the nearby Monroe Bypass.

2. The proposed use is consistent with the Comprehensive Plan as it allows for a light industrial use in an area generally identified within an Employment Corridor in the Comprehensive Plan that could be an economic benefit for the County. Employment Corridors are contemplated under the Comprehensive Plan to include a variety of development uses, which may include industrial uses.

3. The tract of land is not overly small for the general area in which it is located and is reasonable in size for the use contemplated.

4. Although the immediate surrounding properties are zoned for residential uses primarily, the property is located at an intersection and is located less than one mile from an interchange with the Monroe Expressway. The property is also located within an approximately half-mile radius of several existing commercial or industrial uses. This includes an existing auto repair use which is a similar-type use to the one proposed.

5. The benefits to the community at large, the neighbors, and the property owners of the proposed rezoning outweigh any detriments to the neighbors and others caused by the rezoning. The benefits of this rezoning include increasing business opportunities in Union County, allowing a property with nearby non-residential uses in the area to also be allowed to conduct non-residential uses on its property, and increasing access to a use and service to nearby residents. The potential detriments of the use established by this rezoning include any increased noise, light, and traffic exposure resulting from the proposed use that could affect nearby properties.

6. The use set forth under the conditions would meet Union County development standards.

**CONSISTENCY AND REASONABLENESS STATEMENT FOR DENIAL OF THE PROPOSED AMENDMENT (THE PROPOSAL IS INCONSISTENT WITH THE CURRENT PLANS) (CZ-2025-005)**

Pursuant to N.C.G.S. § 160D-605, the Union County Board of Commissioners (the "Board") does hereby find and determine that this rezoning petition is inconsistent with the Hemby Bridge Small Area Plan (the "Hemby Bridge Plan"), the Secrest Shortcut Small Area Plan (the "Secrest Short Cut Plan"), and the Union County Comprehensive Plan (the "Comprehensive Plan") (collectively the "Plans"),and that denial of the proposed map amendment is reasonable and in the public interest because:

1. The proposed use is inconsistent with the land use map uses identified for this area as set forth in the Hemby Bridge Plan and the Secrest Shortcut Plan. The Hemby Bridge Plan's Future Land Use Map identifies this area as a Rural Center. Rural Centers are areas located at various locations throughout the Hemby Bridge Plan's area. These are mainly areas where some commercial uses currently exist and where it is appropriate to expand. New developments should be relatively small scale and should be handled through the Conditional Rezoning Process. A rezoning to light industrial with conditions, to include a tow truck business with vehicular storage, is inconsistent with such uses contemplated in a Rural Center because of its industrial nature (rather than a smaller commercial use).

   The Secrest Shortcut Plan's Recommended Land Use Plan Map identifies this area as commercial/retail. Such areas are identified in the Secrest Shortcut Plan as commercial and retail uses recommended to balance the land use plan, but are also identified to take advantage of the opportunity the newly created regional access provides. A towing operation with vehicular storage is a light industrial use and is not consistent with the retail or commercial uses contemplated for this area under the Secrest Shortcut Plan.

2. The proposed use is inconsistent with the Comprehensive Plan as continued and future allowed industrial use on the property could result in increased congestion on the roads and streets adjacent and nearby to the property, with traffic congestion being an area of concern identified in the Comprehensive Plan.

3. The proposed rezoning will facilitate ongoing and potential future industrial uses in close proximity to existing residential uses, including residential uses in areas identified by the Plan as Agricultural. Supporting agriculture is one of the goals identified by the Comprehensive Plan.

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-015 **Agenda Date:** 1/12/2026

**TITLE:**

Service Award Recognition

**INFORMATION CONTACT:**

Julie Broome, Human Resources, Director, 704-283-3869

**ACTION REQUESTED:**

Short video will play to recognize employee service award recipients for Q4 including October, November and December.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The employee recognition program acknowledges employees for full-time continuous service at the following intervals: 5 years, 10 years, 15 years, 20 years, 25 years and 30 years of service. We would like to recognize the following employees for full-time continuous service with Union County Local Government.

**FINANCIAL IMPACT:**

None.

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-016 **Agenda Date:** 1/12/2026

**TITLE:**

City of Monroe Request to Provide Water Service

**INFORMATION CONTACT:**

John Shutak, Union County Water, Engineering Director, 704-283-3651

**ACTION REQUESTED:**

Approve the request from the City of Monroe to provide water service to Parcel 08-303-016D located at 1806 Willis Long Rd.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

City of Monroe recently received a request for outside city service located at 1806 Willis Long Road (see attached supporting documentation). Parcel 08-303-016D is requesting water service to serve property.

The City of Monroe has indicated that they are prepared to serve the property with water, as outside City customer, if approval is granted from Union County. Our water and sewer service agreement with the City of Monroe prohibits the City from providing service outside the City limits without the express, written approval of the Board of County Commissioners.

Union County does not have any water infrastructure in the area to serve the property. Union County Water has no objection to the City providing water service to this property.

**FINANCIAL IMPACT:**

None.

Monroe
North Carolina

# Out of City Limits
# WATER AND/OR SEWER SERVICE REQUEST
**Operations Center 704-282-4601**

**Applicant Name:** Timothy S. Ploshnik
Email address: thetimmyploshnik@gmail.com Phone number: (612) 430-1721
Property Address: 1806 Willis Long Road, Monroe, NC 28110
Tax Map Parcel Number 08 - 303 - 016-D Parcel Size (Acres) 2.69

☒ **Water Service**

Request for Water Service is being submitted for the following reason(s).

☒ **New Construction**

☐ **Existing Well Failure.** Provide brief description: _____

☐ **Sewer Service**

Request for Sewer Service is being submitted for the following reason(s).

☐ **New Construction** ☐ **Existing Septic System Failure**

## Out of City Limits - Water and Sewer Service Terms and Conditions

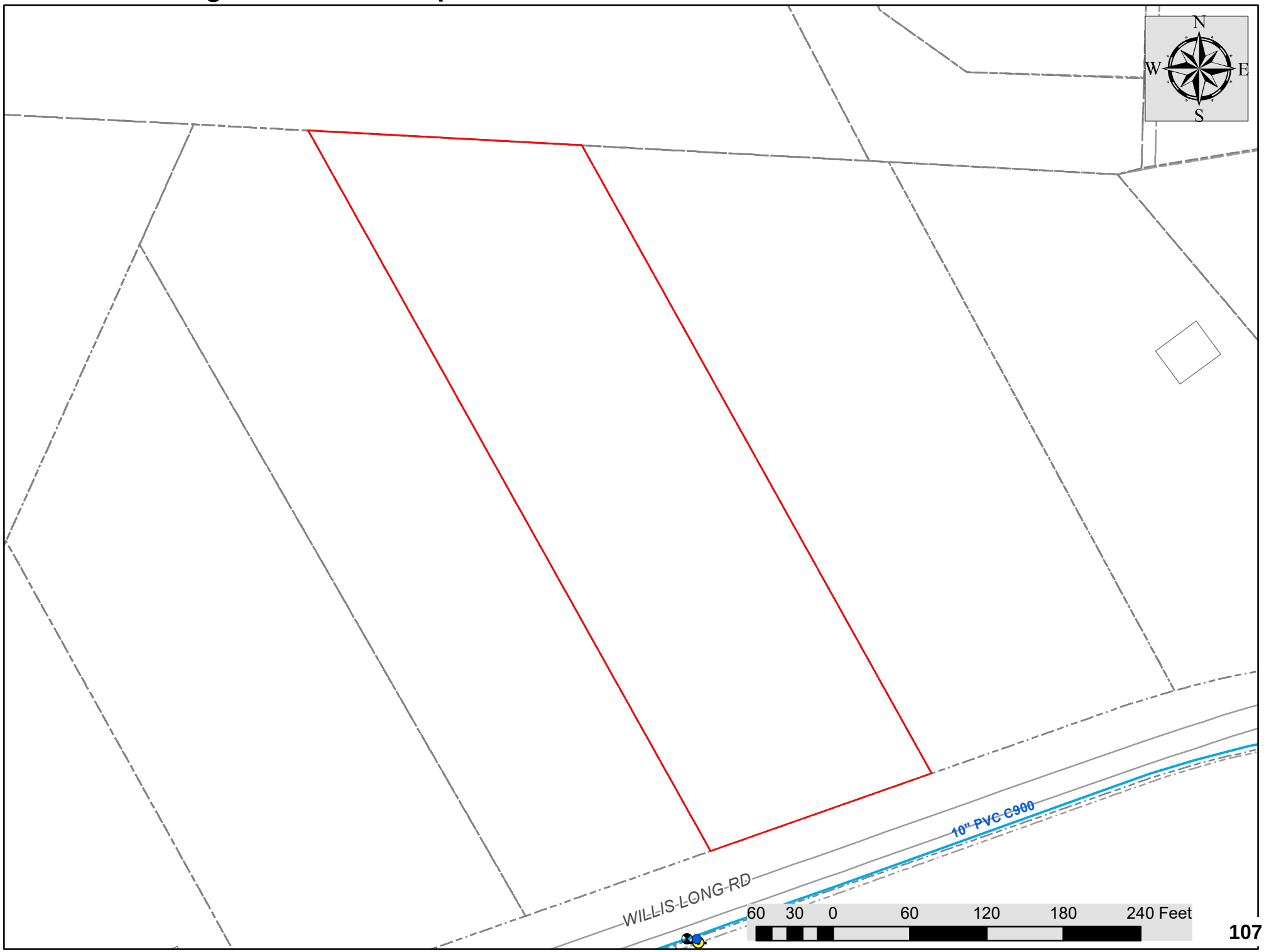
- All requests are subject to Union County Commission and City of Monroe Council approval.
- The Property Owner shall comply with the City of Monroe Water and/or Sewer Ordinances.
- An evaluation of voluntary annexation will be conducted.
- Property Owner shall pay the appropriate tap and capacity fees for outside City customers based on the prevailing fee schedule and will be required to set up an account with the City of Monroe Customer Service Department.
- Property Owner shall acquire all necessary offsite easements if required to connect to the City's water distribution and/or sewer collection system. A copy of the recorded private easement(s) shall be provided to the City of Monroe Water Resources Department.
- Upon payment of fees and completion of the water and/or sewer tap, billing shall begin immediately.
- Water services shall be per the City of Monroe Specifications and shall have remote radio read technology.
- Property Owner shall notify the City of Monroe prior to making the connection to the sewer tap to schedule an onsite inspection of the installation. Only one (1) property parcel shall be connected to the sewer tap.
- Property Owner agrees that the sewer tap shall be maintained by the City of Monroe at the Property Owner's expense.
- If a private grinder pump and sewer forcemain is required, the Property Owner shall install #12 gage coated plastic copper wire taped to the service lateral from the connection to the sewer tap to the house connection.
- Property Owner shall assume ownership and maintenance responsibility for the service forcemain and the sewer pump and all other plumbing past the sewer tap.
- Property Owner shall agree to pay a monthly flat rate sewer bill if water service is from a private well.
- Property Owner agrees that if the property is ever sold that he/she shall provide the new owner a copy of this Service Request/Terms and Conditions and shall fully explain the conditions, responsibilities and precise location of the private water service and/or sewer lateral or forcemain if a private pump is installed.
- Depending upon schedules for the Union County Commissioners meetings and Monroe City Council meetings, the total timeframe for service approval can take as long as 3-6 months.

***I hereby certify that the information provided is, to the best of my knowledge, correct and complete. I understand that I must adhere to the City of Monroe's Out of City Limits – Water and Sewer Service Terms and Conditions as outlined above. I also understand that any approval may be revoked and penalties imposed under the City's ordinance if this certification is not complete and true or for failure to comply with the Terms and Conditions.***

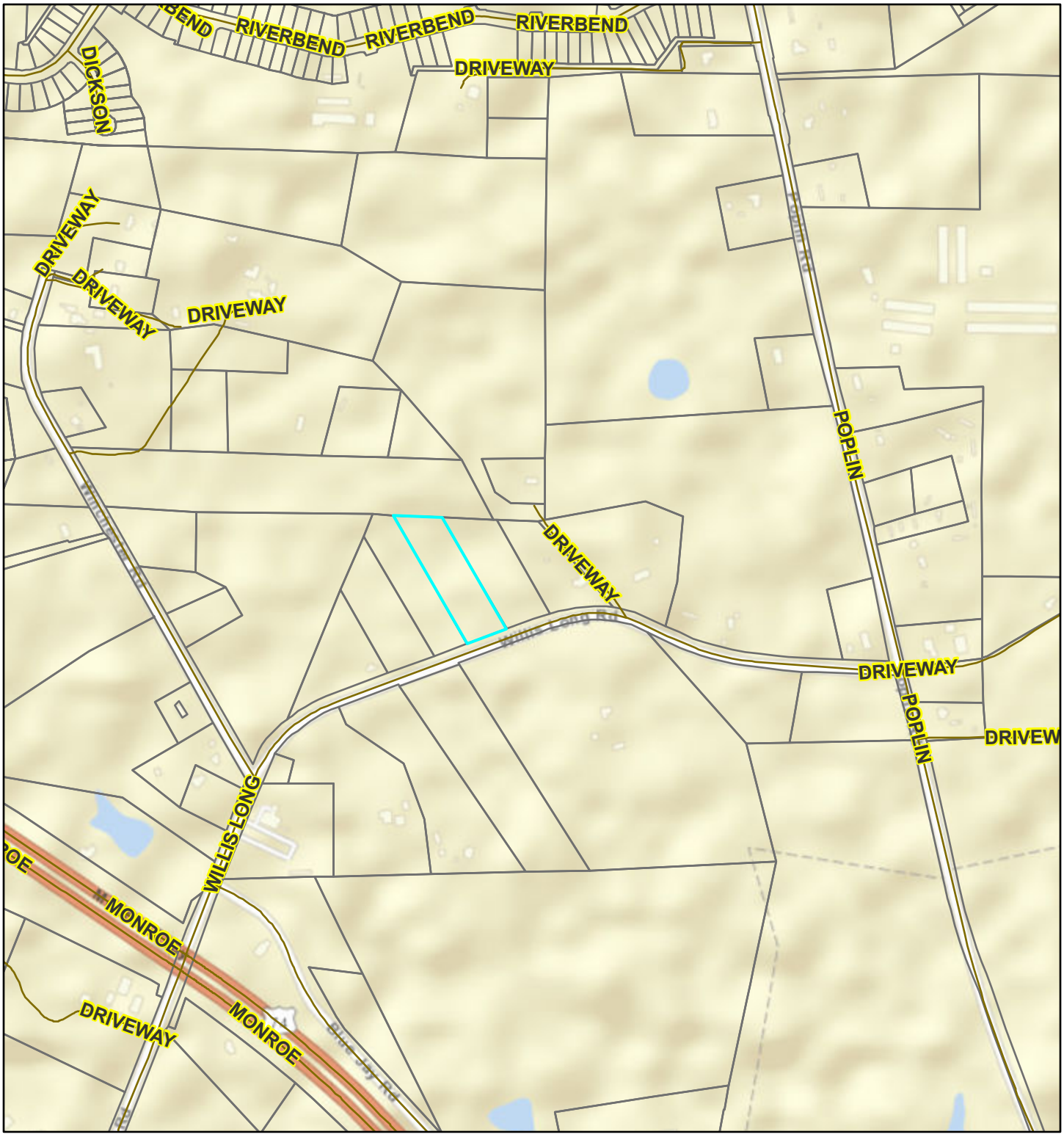
Timothy Ploshnik
*Applicant's Signature*

12/03/2025
*Date*

# 1806 Willis Long Rd. Location Map



# Union County GIS Water/Sewer Map




12/15/2025, 4:35:52 PM

1:9,028

0 0.05 0.1 0.2 mi

0 0.1 0.2 0.4 km

Road Labels

Parcels

City of Charlotte, Union County, State of North Carolina DOT, Esri, HERE, Garmin, INCREMENT P, Intermap, NGA, USGS



This information is presented "as is" and without warranties. Union County does not assume any responsibility for any decisions that may arise from the use of this data. The map will not be resold or

**File #:** 26-028 **Agenda Date:** 1/12/2026

**TITLE:**

Task Order - Sewer Repair & Rehabilitation Excavation Repairs

**INFORMATION CONTACT:**

Christopher Clark, Water and Wastewater Operations, Director, 704-296-4215

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

November 3, 2024, Regular Meeting, Agenda Item #25-678 - Approved Contract

**BACKGROUND:**

The purpose of the Task Order is to make needed repairs on the sewer lines located in the Tallwood and Eastside sections of our system. Our contract with G.S. Construction, Inc. will be used to make these repairs to our sewer system which are allowing substantial rainwater and ground water (inflow and infiltration) to enter the sewer system, as well as to repair significant structural issues that are causing re-occurring maintenance issues.

G.S. Construction, Inc. has been selected to provide Repairs Services for Contract #9916. G.S. Construction, Inc. was chosen from a list of venders previously selected from IFB No. 2025-019 Sewer Repair & Rehabilitation Excavation Repairs to provide these services for Union County Water.

**FINANCIAL IMPACT:**

The total cost of the contract with G.S. Construction, Inc. is $186,200.00. Sufficient funds are available in Capital Account Sewer Repairs Operations Budget - 6512-5381.

**File #:** 26-035 **Agenda Date:** 1/12/2026

**TITLE:**

Contract - Waxhaw North Sanitary Sewer Replacement & Rehabilitation

**INFORMATION CONTACT:**

John Shutak, Union County Water, Engineering Director, 704-283-3651

**ACTION REQUESTED:**

1) Award contract to North American Pipeline Management, LLC in the amount of $3,295,540.50, and 2) authorize the County Manager to i) negotiate and execute an agreement substantially consistent with this agenda item, ii) exercise any renewal or extension term options set forth in the agreement, and iii) terminate the agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

1) March 1, 2021, Regular Meeting, Agenda Item #4 - Approved WK Dickson Task Order 2021-01 for engineering field assessment and preliminary design services for the project in an amount of $104,850.00.
2) March 20, 2023, Regular Meeting, Agenda Item #23-057 - Approved WK Dickson Task Order 2021-09 for final design, permitting, and bidding services in an amount of $135,509.00.
3) August 12, 2024, Regular Meeting, Agenda Item #24-530 - Adopted resolution accepting Appropriations Act (S.L. 2023-134) funding in the amount of $1,477,500.00 from the North Carolina Department of Environmental Quality Division of Water Infrastructure and authorized the County Manager to execute all necessary documentation related to the acceptance.
4) November 17, 2025 , Regular Meeting Agenda Item 25-698 - Adopted resolution for tentative award of the construction contract to North American Pipeline Management, LLC in the amount of $3,138,610.00 contingent upon North Carolina Department of Environmental Quality's (NCDEQ) issuance of the Authority to Award and adopted resolution providing notice of construction of the project.

**BACKGROUND:**

The Capital Improvement Plan (CIP) includes an annual allocation in the Wastewater Rehabilitation & Replacement Program to assess, prioritize, and rehabilitate/replace sanitary sewer collection system infrastructure. This project is Year 1 of a two-year rehabilitation project to replace the aged Septic Tank Effluent Gravity (STEG) wastewater collection system in Waxhaw. This Year 1 project consists of the replacement of approximately 4,500 linear feet of 4-inch and 6-inch sewer lines with 8-inch and 10-inch sewer mains in the Waxhaw downtown area on the north side of Highway 75.

On November 17, 2025, the Board of County Commissioners adopted a resolution for the tentative award of the construction contract to North American Pipeline Management, LLC in the amount of

$3,138,610.00 pending NCDEQ's issuance of the Authority to Award. NCDEQ's Authority to Award was required for final award of the construction contract because NCDEQ is providing funding for the project. NCDEQ issued the Authority to Award on December 22, 2025. The Authority to Award included a five percent construction contingency in the amount of $156,930.50 to be added to the tentative bid award amount of $3,138,610.00; therefore, the final construction contract amount for award increased to $3,295,540.50.

**FINANCIAL IMPACT:**

Funding is available within the adopted capital account 60185522 - STEG Assessment Waxhaw to support the construction contract amount of $3,295,540.50.

JOSH STEIN
*Governor*
D. REID WILSON
*Secretary*
SHADI ESKAF
*Director*

NORTH CAROLINA
*Environmental Quality*

December 22, 2025

Brian Matthews, County Manager
Union County
500 N. Main Street, Suite 600
Monroe, NC 28112

SUBJECT: Authority to Award
Project No. SRP-W-134-0086
Waxhaw Sanitary Sewer Replacement & Rehabilitation

Dear Mr. Matthews:

The Project Bid Information documents, including the Disadvantaged Business Enterprise (DBE) solicitations, have been reviewed for the subject project. The project budget is approved as follows:

| **Project Expenses** | **Total Amount** | **Eligible Amount** |
|---|---|---|
| North American Pipeline Management | $3,138,610.00 | 2,959,110.00 |
| | | |
| Planning & Design* | $262,959.00 | $262,959.00 |
| Construction Phase Engineering* | $132,900.00 | $132,900.00 |
| Contingency 5%* | $156,930.50 | $147,955.50 |
| | | |
| **Total Costs** | **$3,691,399.50**** | **$3,502,924.50**** |

***Subject to further review***

****Note: 2023-134 award is limited to $1,477,500. This document does not increase available funding.***

Please note that the funding amount is restricted to the eligible costs noted above. This amount may be less than the amount in the executed Funding Offer. If costs increase during construction, please contact the Division regarding the possibility of increasing funding. Increases will only be considered to cover unforeseen conditions and will not be considered for any increases to the scope.

You may award the contract and issue work orders to begin construction. Please provide **Pam Whitley** of this office with the following:

- An original executed bound contract with specifications
- Notice to Proceed.

The approval of contracts is not required prior to issuance of work orders, but no disbursements can be processed until the contract documents have been approved. Additionally, please note that this office will not process any payments until we receive the executed funding agreement.

The subcontractors in the table below, and their DBE status, are noted as part of this Authority to Award. Should any of these subcontractors not be able to perform the work noted, the selection of a new subcontractor will entail utilizing "Good Faith Efforts" again and providing this office with that evidence.

| Subcontractors for North American Pipeline Management | | | |
|---|---|---|---|
| **TRADE** | **SUBCONTRACTOR** | **PRICE** | **DBE** |
| Asphalt Paving | Hux Contracting, LLC | $176,434.00 | |
| Cleaning and CCTV | Pipe Pros, LLC | $45,510.00 | |

All Payment requests must be supported by adequate documentation of costs. Your attention is directed to the special funding conditions included with your funding agreement regarding items that must be addressed prior to payments being made for construction costs.

The assigned inspector for your project is Carrie Pickett. Please contact her prior to scheduling the preconstruction conference. She will need to attend this first meeting. Her contact information is carrie.pickett@deq.nc.gov@deq.nc.gov. Please be advised that all change orders must be forwarded to the inspector for review and a funding eligibility determination. Your construction of this project is a step forward in protecting our valuable water resources.

If you have questions regarding this matter, you can contact David Smith at david.smith@deq.nc.gov.

Sincerely,

Mark L. Hubbard, P.E.
Grant Management Unit

cc: Brian Matthews, County Manager, Union County (brian.matthews@unoincountync.gov)
Thomas Mann, CIP Program Manager, Union County (thomas.mann@unioncountync.gov)
Jake R. Berkshire, Ardurra Group, Inc. (jberkshire@ardurra.com)
Caelb M. Brehm, Ardurra Group, Inc. (cbrehm@ardurra.com)
Carrie Pickett, DWI (via email)
Pam Whitley, DWI (via email)
SRP-134 (P_ATA)
Agreement ID: 2000075369

**File #:** 26-039 **Agenda Date:** 1/12/2026

**TITLE:**

Bid Award - FY2022 Short Water Line Extension Program Phase B - East Lawyers Road

**INFORMATION CONTACT:**

John Shutak, Union County Water, Engineering Director, 704-283-3651

**ACTION REQUESTED:**

1) Award contract to Dawn Development Company, Inc. in the amount of $636,643.93, 2) authorize the County Manager to i) negotiate and execute an agreement with Dawn Development Company, Inc. substantially consistent with this agenda item, ii) exercise any renewal or extension term options set forth in the agreement, and iii) terminate the agreement if deemed in the best interest of the County, each in the County Manager's discretion, and 3) adopt Resolution Providing Notice of Construction of the FY2022 Short Water Line Extension Program Phase B - East Lawyers Road.

**PRIOR BOARD ACTIONS:**

1) August 16, 2021, Regular Meeting, Agenda Item #40 - Approved the ranking criteria, cost share, and application period for the Short Water Line Extension Program.
2) February 7, 2022, Regular Meeting, Agenda Item #22-011 - Approved the FY2022 Short Water Line Extension Program applicant selections.
3) April 4, 2022, Regular Meeting, Agenda Item #22-178 - Approved the selection of two additional projects for the FY2022 Short Water Line Extension Program.
4) September 6, 2022, Regular Meeting, Agenda Item #22-531 - Approved moving forward with the selected FY2022 Short Water Line Extension Program selected projects based on applicants' fee payments.
5) August 14, 2023, Regular Meeting, Agenda Item #23-490 - Approved Task Order 2020-01 with STV Engineers, Inc. for Engineering and Design services for the FY2022 Short Water Line Extension Program Phase B.
6) August 11, 2025, Regular Meeting, Agenda Item #25-523 - Approved bidding the East Lawyers Road portion of the FY2022 Short Water Line Phase B project.

**BACKGROUND:**

The Short Water Line Extension Program, as adopted by the Board of County Commissioners (BOCC), provides for the extension of water lines to serve and provide an environmental benefit to qualifying applicants in Union County. The FY2022 Short Water Line Extension Program projects have been divided into four Phases (A - D). Phase B originally consisted of two projects with approximately 3.6 miles of water lines serving 26 applicants on Haigler Road, Zebulon Williams Road, Morgan Mill Road, and East Lawyers Road. There are outstanding easements for the Haigler Road, Zebulon Williams Road, and Morgan Mill Road project that were delaying Phase B from being bid. There are no outstanding easements for the East Lawyers Road project; therefore, it was

separated from the remainder of Phase B for bidding and construction.

On November 17, 2025, the Procurement Department partnered with Union County Water - Engineering department to issue an Invitation for Bid IFB 2026-039 - FY2022 Short Water Line Extension Program Phase B -Project 1 East Lawyers Road. On December 17, 2025, seven (7) bids for the title project were received and processed. All bids were tabulated, reviewed, and certified by STV Engineers, Inc. The bids ranged from $636,643.93 to $1,356,064.00; staff recommend that the project be awarded to the lowest responsive, responsible bidder, Dawn Development Company, Inc., in the amount of $636,643.93.

**FINANCIAL IMPACT:**

Funding is available within the adopted capital account 60184128 - FY2022 Short Water Line Extensions Program to support the construction contract amount of $636,643.93.

December 29, 2025

Juan Rodriguez-Cruz, Procurement Specialist
Union County North Carolina
610 Patton Avenue
Monroe, North Carolina 28110
704.283.3519

December 29, 2025

Via Mail and Email

Claude A. Palmer, President
Dawn Development Company, Inc.
1815 North Rocky River Road
Monroe, North Carolina 28110
RE: Notice to Award – Construction Services Contract

Project: FY22 SHORT WATER LINE EXTENSIONS – PHASE B
Union County Project No.: 2026-039

Dear Mr. Rodriguez-Cruz:

On Wednesday, December 17, 2025, at 2:00 P.M. 610 Patton Avenue, Monroe, NC, bids for the referenced project were received, opened, and publicly read. Bids were received for Single-Prime Construction of the FY22 Short Water Line Extension – Phase B Project.

A total of seven (7) bids were received from the following:

| Contractor | Total Base Bid |
|---|---|
| State Utility Contractors, Inc. | $ 902,060.50* |
| Classic City Mechanical, Inc. | $ 706,970.55 |
| Dawn Development Company, Inc. | $ 636,643.93 |
| Mainlining America LLC | $ 1,356,064.00** |
| Dallas 1 Construction LLC | $696,577.94 |

| | |
|---|---|
| Richard D. Suggs Construction LLC | $ 1,109,734.50 |
| Mountaineer Contractors, Inc. | $ 964,285.00 |

*Total bid read as $1,022,185.50 but actually totaled $902,060.50.

**Total bid read as $1,352,064.00 but actually totaled $1,356,064.00.

One copy of the Bid Tabulation is included with this letter.

Dawn Development Company, Inc. was the apparent low bidder at the time bids were read. Upon review of the low bidder's current and prior work experience, as relevant to this project, STV Inc., recommends that the Single-Prime Construction Contract be awarded to Dawn Development Company, Inc. based on the total base bid of $636,643.93.

The contractor receiving the award will be required to provide a Performance and Payment Bond, prior to executing a Construction Contract with the Union County, to ensure that the project will be completed according to the specifications in the Construction Documents.

Please do not hesitate to call me with any questions or comments regarding this information or the project in general (Direct: 980-308-4487, Email: William.keaton@stvinc.com)

Respectfully submitted,

**STV Inc.**

William B. Keaton

William (Bill) B. Keaton, P.E.
Water Group Manager- Charlotte/Raleigh

Docusign Envelope ID: A65B68C5-6892-434D-9899-A9AF12CDDA44

**Project Title** FY22 Short Water Line Extensions Phase-B Project 1 East Lawyers Road
**Date/Time** December 17, 2025, 2PM EST
**UC Project Number** Invitation for Bid No. 2026-039
**STV Project Number** 4022351

| Item No. | Description | Estimated Quantity | Unit | State Utility Contractors, Inc<br>4417 Old Charlotte Hwy<br>Monroe, NC 28110<br>License No. 17793 | | Classic City Mechanical, Inc<br>PO Box 180<br>Winterville, GA 30683<br>License No. 15247 | | Dawn Development Company, Inc<br>1815 North Rocky River Rd<br>Monroe, NC 28110<br>License No. 50539 | | Mainlining America LLC<br>354 Eisenhower Prkwy, Suite 1300<br>Livingston, NJ 07039<br>License No. 79079 | | Dallas 1 Construction, LLC<br>PO Box 480369<br>Charlotte, NC 28269<br>License No. 48533 | | Richard D. Suggs Construction LLC<br>4610 Paige Road<br>Mt. Pleasant, NC 28214<br>License No. 25338 | | Mountaineer Contractors, Inc<br>15237 S. Preston Hwy<br>Kingwood, WV 26537<br>License No. 76264 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Bid Unit Price | Bid Price | Bid Unit Price | Bid Price | Bid Unit Price | Bid Price | Bid Unit Price | Bid Price | Bid Unit Price | Bid Price | Bid Unit Price | Bid Price | Bid Unit Price | Bid Price |
| 1C | 12″ DIP WATER LINE | 2,795 | LF | $155.00 | ~~$553,350.00~~ $433,225.00 | $120.00 | $335,400.00 | $126.00 | $352,170.00 | $210.00 | $586,950.00 | $120.00 | $335,400.00 | $150.00 | $419,250.00 | $124.00 | $346,580.00 |
| 1E | 12″ RESTRAINED JOINT WATER LINE ADDER | 775 | LF | $35.00 | $27,125.00 | $134.00 | $103,850.00 | $126.00 | $97,650.00 | $220.00 | $170,500.00 | $139.26 | $107,926.50 | $160.00 | $124,000.00 | $138.00 | $106,950.00 |
| 2C | 12″ GATE VALVE | 3 | EA | $6,000.00 | $18,000.00 | $5,871.00 | $17,613.00 | $6,000.00 | $18,000.00 | $8,000.00 | $24,000.00 | $5,800.00 | $17,400.00 | $5,000.00 | $15,000.00 | $7,030.00 | $21,090.00 |
| 2E | 12″ X 12″ TAPPING SLEEVE | 1 | EA | $23,000.00 | $23,000.00 | $21,268.00 | $21,268.00 | $17,500.00 | $17,500.00 | $26,000.00 | $26,000.00 | $15,007.57 | $15,007.57 | $20,000.00 | $20,000.00 | $29,100.00 | $29,100.00 |
| 2G | FIRE HYDRANT ASSEMBLY | 4 | EA | $10,000.00 | $40,000.00 | $8,000.00 | $32,000.00 | $8,500.00 | $34,000.00 | $10,500.00 | ~~$10,500.00~~ $42,000.00 | $8,871.14 | $35,484.56 | $9,000.00 | $36,000.00 | $9,500.00 | $38,000.00 |
| 2H | 2″ AIR RELEASE VALVE | 1 | EA | $13,000.00 | $13,000.00 | $8,000.00 | $8,000.00 | $2,000.00 | $2,000.00 | $3,500.00 | $3,500.00 | $6,397.70 | $6,397.70 | $15,000.00 | $15,000.00 | $9,650.00 | $9,650.00 |
| 3A | SERVICE CONNECTION | 10 | EA | $700.00 | $7,000.00 | $975.00 | $9,750.00 | $1,000.00 | $10,000.00 | $1,000.00 | $10,000.00 | $706.56 | $7,065.60 | $1,000.00 | $10,000.00 | $1,225.00 | $12,250.00 |
| 3B | ¾″ COPPER SERVICE (LONG | 200 | LF | $70.00 | $14,000.00 | $48.00 | $9,600.00 | $40.00 | $8,000.00 | $100.00 | $20,000.00 | $32.71 | $6,542.00 | $70.00 | $14,000.00 | $62.00 | $12,400.00 |
| 3C | ¾″ COPPER SERVICE (SHORT | 21 | LF | $40.00 | $840.00 | $43.00 | $903.00 | $40.00 | $840.00 | $500.00 | $10,500.00 | $28.71 | $602.91 | $30.00 | $630.00 | $545.00 | $11,445.00 |
| 3D | METER BOX AND SETTING | 10 | EA | $650.00 | $6,500.00 | $975.00 | $9,750.00 | $1,500.00 | $15,000.00 | $1,500.00 | $15,000.00 | $795.66 | $7,956.60 | $1,500.00 | $15,000.00 | $1,850.00 | $18,500.00 |
| 4D | 20″ DIA STEEL CASING (T=0.281″), NO CARRIER | 8 | LF | $1,500.00 | $12,000.00 | $350.00 | $2,800.00 | $250.00 | $2,000.00 | $400.00 | $3,200.00 | $200.00 | $1,600.00 | $2,000.00 | $16,000.00 | $875.00 | $7,000.00 |
| 4E | FREE BORE FOR 8″ WATER | 100 | LF | $525.00 | $52,500.00 | $75.00 | $7,500.00 | $1.00 | $100.00 | $200.00 | $20,000.00 | $150.00 | $15,000.00 | $800.00 | $80,000.00 | $390.00 | $39,000.00 |
| 5A | GRAVEL ROAD AND DRIVEWAY | 367 | SY | $35.00 | $12,845.00 | $25.00 | $9,175.00 | $1.00 | $367.00 | $90.00 | $33,030.00 | $20.00 | $7,340.00 | $30.00 | $11,010.00 | $30.00 | $11,010.00 |
| 5B | CONCRETE DRIVEWAY | 50 | SY | $250.00 | $12,500.00 | $1.00 | $50.00 | $1.00 | $50.00 | $300.00 | $15,000.00 | $50.00 | $2,500.00 | $300.00 | $15,000.00 | $200.00 | $10,000.00 |
| 5C | BRICK DRIVEWAY | 160 | SY | $260.00 | $41,600.00 | $1.00 | $160.00 | $1.00 | $160.00 | $300.00 | $48,000.00 | $50.00 | $8,000.00 | $500.00 | $80,000.00 | $230.00 | $36,800.00 |
| 5D | ASPHAULT DRIVEWAY | 40 | SY | $200.00 | $8,000.00 | $1.00 | $40.00 | $1.00 | $40.00 | $300.00 | $12,000.00 | $5.00 | $200.00 | $200.00 | $8,000.00 | $232.00 | $9,280.00 |
| 6A | STONE UNDERCUT | 50 | CY | $85.00 | $4,250.00 | $20.00 | $1,000.00 | $1.00 | $50.00 | $250.00 | $12,500.00 | $35.00 | $1,750.00 | $70.00 | $3,500.00 | $231.00 | $11,550.00 |
| 6B | REMOVAL OF UNSUITABLE | 100 | CY | $30.00 | $3,000.00 | $15.00 | $1,500.00 | $1.00 | $100.00 | $90.00 | $9,000.00 | $30.00 | $3,000.00 | $70.00 | $7,000.00 | $86.00 | $8,600.00 |
| 6C | SELECT BACKFILL | 50 | CY | $50.00 | $2,500.00 | $20.00 | $1,000.00 | $1.00 | $50.00 | $150.00 | $7,500.00 | $100.00 | $5,000.00 | $50.00 | $2,500.00 | $125.00 | $6,250.00 |
| 6D | RESTORATION, SEEDING, AND | 2 | AC | $3,000.00 | $6,000.00 | $1,000.00 | $2,000.00 | $3,000.00 | $6,000.00 | $25,000.00 | $50,000.00 | $1,000.00 | $2,000.00 | $20,000.00 | $40,000.00 | $30,100.00 | $60,200.00 |
| 6E | TRAFFIC CONTROL | 1 | LS | $2,500.00 | $2,500.00 | $25,700.00 | $25,700.00 | $5,000.00 | $5,000.00 | $70,000.00 | $70,000.00 | $10,000.00 | $10,000.00 | $60,000.00 | $60,000.00 | $27,030.00 | $27,030.00 |
| 7 | EROSION CONTROL | 1 | LS | $65,000.00 | $65,000.00 | $39,732.00 | $39,732.00 | $5,000.00 | $5,000.00 | $40,000.00 | $40,000.00 | $35,453.00 | $35,453.00 | $15,000.00 | $15,000.00 | $37,400.00 | $37,400.00 |
| 8 | TESTING ALLOWANCE | 1 | LS | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 | $10,000.00 |
| 9 | MOBILIZATION (MAXIMUM | 1 | LS | $38,000.00 | $38,000.00 | $25,740.00 | $25,740.00 | $23,363.08 | $23,363.08 | $49,000.00 | $49,000.00 | $24,317.62 | $24,317.62 | $40,000.00 | $40,000.00 | $38,600.00 | $38,600.00 |
| 10 | CONTINGENCY ALLOWANCE | 1 | LS | $48,675.50 | $48,675.50 | $32,439.55 | $32,439.55 | $29,203.85 | $29,203.85 | $68,384.00 | $68,384.00 | $30,633.88 | $30,633.88 | $52,844.50 | $52,844.50 | $45,600.00 | $45,600.00 |
| **Total Bid Price** | | | | ~~$1,022,185.50~~ $902,060.50 | | $706,970.55 | | $636,643.93 | | ~~$1,352,064.00~~ $1,356,064.00 | | $696,577.94 | | $1,109,734.50 | | $964,285.00 | |



Engineer's Seal

I hereby certify that the above is a true and correct
(to the best of my knowledge) tabulation of bids received on December 17, 2025.

Sydney Vossmer
Digitally signed by Sydney Vossmer
DN: C=US, E=sydney.vossmer@stvinc.com, O=STV, OU=227, CN=Sydney Vossmer
Date: 2025.12.19 12:58:50-05'00'

Sydney Vossmer, PE
STV Engineers, Inc.

**RESOLUTION OF THE UNION COUNTY BOARD OF COMMISSIONERS PROVIDING NOTICE OF FY2022 SHORT WATER LINE EXTENSION PROGRAM PHASE B – EAST LAWYERS ROAD PROJECT CONSTRUCTION**

WHEREAS, pursuant to G.S § 153A-457, a county shall notify property owners and adjacent property owners prior to commencement of any construction project by the county; and

WHEREAS, G.S. § 153A-457 provides that notice of a county construction project is deemed sufficient if notice of the construction project is given in any open meeting of the county prior to the commencement of the construction project; and

WHEREAS, the Union County Board of Commissioners desires to give notice of construction of the FY2022 Short Water Line Extension Program Phase B – East Lawyers Road project prior to commencement of project construction as required by G.S. § 153A-457.

NOW, THEREFORE, BE IT RESOLVED BY THE Union County Board of Commissioners that:

1. Union County may commence construction of the FY2022 Short Water Line Extension Program Phase B – East Lawyers Road project on property as shown on the attached map after the award date of the construction contract for the project.

2. This resolution and notice is adopted in accordance with the construction notice requirements of G.S. § 153A-457.

Adopted this the 12th day of January, 2026.

Attest:

| | |
|---|---|
| Lynn West<br>Clerk to the Board | Brian Helms<br>Chair, Union County Board of Commissioners |




# VICINITY MAP

**NTS**

# Union County, NC

Staff Report

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-043 **Agenda Date:** 1/12/2026

**TITLE:**

Contract - Handwheel Expansion Connectors

**INFORMATION CONTACT:**

Amy McCaskill, UC Water Utility Business Services, Director, 704-283-3508

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

None

**BACKGROUND:**

UC Water brought a contract to the Board in March of 2024 for the purchase of handwheel expansion connectors necessary for water meter installations and repairs. In May of 2025 we learned that the vendor could not continue to honor its pricing due to tariffs, therefore we rebid the project.

On October 7, 2025, the Procurement Department partnered with UC Water to issue Invitation for Bid #2026-013 Handwheel Expansion Connectors. On October 21, 2025, Two bids for the title project were received and processed. The bids were tabulated, reviewed, and certified by UC Water. The bids ranged from $430,050 to $463,740. Staff recommends that the project be awarded to the lowest responsive, responsible bidder, Ferguson Enterprises, LLC.

**FINANCIAL IMPACT:**

The anticipated annual cost for this service is $107,512.50. Since this contract contains an initial two-year term with two one-year renewal options, a total of $430,050 is estimated to be spent. Funding is available in the adopted FY26 budget with future expenditures subject to annual BOCC budget appropriation.

STATE OF NORTH CAROLINA

AGREEMENT

COUNTY OF UNION

THIS AGREEMENT is made and entered into as of _____, by and between UNION COUNTY, a political subdivision of the State of North Carolina, whose address is 500 North Main Street, Monroe, NC 28112, hereinafter "Union," and FERGUSON ENTERPRISES, LLC OF VIRGINIA, whose address is 5001 Sunset Road, Charlotte, NC 28269, hereinafter "Contractor."

W I T N E S S E T H

WHEREAS, Contractor is a supplier of certain 3/4" and 1" handwheel expansion connectors, hereinafter referred to as "Goods;" and

WHEREAS, Union desires to purchase such Goods from Contractor on an as-needed basis; and

WHEREAS, Contractor is willing to provide such Goods to Union as described in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth, the parties hereto do each contract and agree with the other as follows:

1. GOODS PROVIDED. Contractor agrees to provide the Goods in accordance with the specifications in the "Invitation for Bid No. 2026-013 Handwheel Expansion Connectors," including Addendum No. 1 thereto dated October 2, 2025, and Addendum No. 2 thereto dated October 9, 2025 (the "IFB"), attached hereto and incorporated herein by this reference. Contractor shall provide the Goods on an as-needed basis, upon request by Union for such Goods. Union shall provide a purchase order number to Contractor prior to any Goods being delivered. Contractor shall not be required to provide installation services pursuant to this Agreement. Union does not guarantee the purchase of any minimum amount of Goods pursuant to this Agreement.

2. FEE AND PAYMENT SCHEDULE. Union shall pay Contractor for purchase of the Goods in accordance with the attached "Appendix A – Bid Form." Contractor shall invoice Union for Goods after each delivery requested by Union has been completed pursuant to Section 1 herein. Contractor's invoice must reference the purchase order number issued by Union. Payment is due within thirty (30) days of receipt of an accurate invoice by Union's Finance Department. All payments shall be conditioned upon appropriation by the Union County Board of Commissioners of sufficient funds for each request for services.

If the Agreement is renewed for additional terms in accordance with Section 4 herein, at the beginning of each renewal term, Contractor may adjust the prices listed in the attached "Appendix A – Bid Form" based on the Consumer Price Index, subject to the cost adjustment clause in Section 7.5 of the IFB and "Attachment 1-Section 7.7 Tariffs" in Addendum No. 1 to the IFB.

3. DELIVERY SCHEDULE. Contractor shall ship requested Goods described in Section 1 herein FOB destination, Freight Prepaid. Delivery of such Goods shall be subject to the delivery clauses of the IFB.

4. TERM AND TERMINATION. The Effective Date is the date of mutual execution of this Agreement. This Agreement shall have a term of two (2) years (the "Initial Term"). Upon completion of the Initial Term, Union may, in its sole discretion, elect to renew this Agreement for up to two (2) additional one (1)-year terms, each a "Renewal Term," upon written notice to the Contractor. Union may terminate this Agreement at any time, with or without cause, by notification to Contractor in writing. In the event of termination without cause, Contractor shall be paid for Goods delivered to the date of notification of termination by Union.

5. OWNERSHIP OF DOCUMENTS. All deliverables and any other contract documents prepared by Contractor, or any subcontractors or subconsultants under the terms of this Agreement ("the Documents"), shall be the property of Union. Contractor further acknowledges that Union is subject to Chapter 132 of the North Carolina General Statutes, the Public Records Act (the "Act"), and that this Agreement, as well as any of the Documents as defined herein, shall be a public record as defined in such Act, and as such, will be open to public disclosure and copying.

6. INSURANCE. The attached Exhibit A, Insurance Requirements, is incorporated herein by reference.

7. INDEMNIFICATION. Contractor agrees to protect, defend, indemnify and hold Union, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind in connection with or arising out of this Agreement and/or the performance hereof that are due, in whole or in part, to the negligence of Contractor, its officers, employees, subcontractors or agents. Contractor further agrees to investigate, handle, respond to, provide defense for, and defend the same at its sole expense and agrees to bear all other costs and expenses related thereto.

8. FEDERAL, STATE, AND LOCAL TAXES. Neither federal, nor state, nor local income tax nor payroll tax of any kind shall be withheld or paid by Union on behalf of Contractor or the employees of Contractor. Contractor shall not be treated as an employee with respect to the services performed hereunder for federal or state tax purposes.

9. NOTICE TO CONTRACTOR REGARDING ITS TAX DUTIES AND LIABILITIES. Contractor understands that Contractor is responsible to pay, according to law, Contractor's income tax. If Contractor is not a corporation, Contractor further understands that Contractor may be liable for self-employment (social security) tax, to be paid by Contractor according to law.

10. FRINGE BENEFITS. Because Contractor is engaged in Contractor's own independently established business, Contractor is not eligible for, and shall not participate in, any employee pension, health or other fringe benefit plan of Union.

11. UNION NOT RESPONSIBLE FOR WORKERS' COMPENSATION. No workers' compensation insurance shall be obtained by Union concerning Contractor or the employees of Contractor. Contractor shall comply with the workers' compensation law concerning Contractor and the employees of Contractor.

12. NO AUTHORITY TO BIND UNION. Contractor has no authority to enter into contracts or agreements on behalf of Union. This Agreement does not create a partnership or any form of agency between the parties.

13. ASSIGNMENT. Neither Union nor Contractor shall assign, sublet or transfer any rights under or interest in this Agreement (including, but without limitation, monies that may become due or monies that are due) without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this Agreement.

14. NON-WAIVER. The failure of either party to exercise any of its rights under this agreement for a breach thereof shall not be deemed to be a waiver of such rights or a waiver of any subsequent breach.

15. HOW NOTICES SHALL BE GIVEN. Any notice given in connection with this agreement shall be given in writing and shall be delivered either by hand to the party or by certified mail, return receipt requested, to the party at the party's address stated herein. Any party may change its address stated herein by giving notice of the change in accordance with this paragraph.

16. APPLICABLE LAW AND JURISDICTION. This Agreement shall be construed and enforced in accordance with the laws of the State of North Carolina. The parties to this Agreement confer exclusive jurisdiction of all disputes arising hereunder upon the General Courts of Justice of Union County, North Carolina.

17. COMPLETE AGREEMENT. This Agreement contains the complete agreement of the parties regarding the terms and conditions of the Agreement, and there are no oral or written conditions, terms, warranties, understandings or other agreements pertaining thereto which have not been incorporated herein. This Agreement may be modified only by written instrument duly executed by both parties, or their respective successors in interest.

18. SEVERABILITY. The provisions hereof are severable, and should any provision be determined to be invalid, unlawful or otherwise null and void by any court of competent jurisdiction, the other provisions shall remain in full force and effect and shall not thereby be affected unless such ruling shall make further performance hereunder impossible or impose an unconscionable burden upon one of the parties.

19. AUTHORITY. Each party warrants that it has the corporate or other organizational power and authority to execute, deliver and perform this Agreement. Each party further warrants that the execution, delivery and performance by it of the Agreement has been duly authorized and approved by all requisite action of the party's management and appropriate governing body.

20. E-VERIFY. E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. Contractor shall ensure that Contractor and any subcontractor performing work under this Agreement: (i) uses E-Verify if required to do so by North Carolina law; and (ii) otherwise complies with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. A breach of this provision by Contractor will be considered a breach of this Agreement, which entitles Union to terminate this Agreement, without penalty, upon notice to Contractor.

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, have hereunto set their hands and seals, and have caused this Agreement to be duly executed, this the day and year first above written.

UNION COUNTY

BY: _____(SEAL)
Brian W. Matthews, County Manager

FERGUSON ENTERPRISES, LLC
OF VIRGINIA

BY: _____(SEAL)

Approved as to Legal Form RLM

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act.

_____
Deputy Finance Officer

**Exhibit A**

**Insurance Requirements**

**I. BASIC INSURANCE REQUIREMENTS.** At Contractor's sole expense, Contractor shall procure and maintain the following minimum insurances with insurers authorized to do business in North Carolina and rated A-VII or better by A.M. Best, or as otherwise authorized by the Union County Risk Manager.

A. WORKERS' COMPENSATION
Statutory (coverage for three or more employees) limits covering all employees, including Employer's Liability with limits of:

| | |
|---|---|
| $500,000 | Each Accident |
| $500,000 | Disease - Each Employee |
| $500,000 | Disease - Policy Limit |

B. COMMERCIAL GENERAL LIABILITY
Covering all operations involved in this Agreement.

| | |
|---|---|
| $2,000,000 | General Aggregate |
| $2,000,000 | Products/Completed Operations Aggregate |
| $1,000,000 | Each Occurrence |
| $1,000,000 | Personal and Advertising Injury Limit |

C. COMMERCIAL AUTOMOBILE LIABILITY

| | |
|---|---|
| $1,000,000 | Combined Single Limit - Any Auto |

**II. ADDITIONAL INSURANCE REQUIREMENTS.**

A. The Contractor's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:

**UNION COUNTY, ITS OFFICERS, AGENTS AND EMPLOYEES ARE INCLUDED AS ADDITIONAL INSURED WITH RESPECT TO THE GENERAL LIABILITY INSURANCE POLICY.**

B. Before commencement of any work or event, Contractor shall provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. Contractor shall have no right of recovery or subrogation against Union County (including its officers, agents and employees).

D. It is the intention of the parties that the insurance policies afforded by Contractor shall protect both parties and be primary and non-contributory coverage for any and all losses covered by the above-described insurance.

E. Union County shall have no liability with respect to Contractor's personal property whether insured or not insured. Any deductible or self-insured retention is the sole responsibility of Contractor.

F. Notwithstanding the notification requirements of the Insurer, Contractor hereby agrees to notify County's Risk Manager at 500 North Main Street, Monroe, NC 28112, within two (2) days of the cancellation or substantive change of any insurance policy set out herein. Union, in its sole discretion, may deem failure to provide such notice as a breach of this Agreement.

G. The Certificate of Insurance should note in the Description of Operations the following:

Department: Water
Contract #: 10061

H. Insurance procured by Contractor shall not reduce nor limit Contractor's contractual obligation to indemnify, save harmless and defend Union County for claims made or suits brought which result from or are in connection with the performance of this Agreement.

I. Certificate Holder shall be listed as follows:

Union County
Attention: Risk Manager
500 North Main Street
Monroe, NC 28112

J. If Contractor is authorized to assign or subcontract any of its rights or duties hereunder and in fact does so, Contractor shall ensure that the assignee or subcontractor satisfies all requirements of this Agreement, including, but not limited to, maintenance of the required insurances coverage and provision of certificate(s) of insurance and additional insured endorsement(s), in proper form prior to commencement of services.

## APPENDIX A – BID FORM

### IFB No. 2026-013 Handwheel Expansion Connectors

**SUBMIT WITH BID**

Company Name: __Ferguson Enterprises LLC_____

Unit costs shall be applied, as appropriate, to compute the total value in the scope of the work and specifications all in accordance with the Contract Documents.

The Bid shall include all costs to the supplier including, without limitation, delivery, transport, overhead, profit, taxes, insurance, etc. as described in this solicitation. Bidder acknowledges that quantities are approximate only and are given as the basis for comparison of Bids. The Owner may increase or decrease the quantity of any item as may be deemed necessary or expedient. An increase or decrease in the quantity of any item will not be regarded as sufficient grounds for an increase or decrease in the unit costs.

This Bid Form must be completed in its entirety and submitted with bid. Failure to complete the following form shall result in your Bid being deemed nonresponsive and rejected without any further evaluation. Provide unit cost and total cost for each brass Handwheel Expansion Connector:

*Do not write in exceptions or additional costs. Revisions will not be accepted.*

| Item | Make/Model | Estimated Quanty | Unit Cost | Total Cost |
|---|---|---|---|---|
| 3/4" Handwheel Expansion Connector, Brass (Rubber Gaskets Only) | Ford Meter Box | 20,000 | 19.84 | 396,800 |
| 1" Handwheel Expansion Connector, Brass (Rubber Gaskets Only) | Ford Meter Box | 1,000 | 33.25 | 33,250 |
| | | | Total Bid | 430,050 |

Provide the following:

1. Delivery in Calendar Days (Section 5) _4-5 weeks_____
2. NC Secretary of State ID (Section 6.12) 1837080

_____

Bid Package Checklist

1. Appendix A – Bid Form
2. Appendix B – Bid Submission Form (signed)
3. Appendix C – Addendum and Anti-Collusion Form (signed)
4. Product Specifications (6.1)
5. Warranty (Section 6.2)
6. References (Section 6.5)
7. Subcontractor(s) (Section 6.7)

# Invitation for Bid No. 2026-013

# Handwheel Expansion Connectors

| | |
|---|---|
| **Due Date:** | October 7, 2025 |
| **Time:** | 2:00 PM Local Time |
| **Submittal Location:** | Union County Procurement Department<br>610 Patton Avenue<br>Monroe, NC 28110 |

**Procurement Contact:**

Vicky Watts, CLGPO
Senior Procurement Specialist
704.283.3601
vicky.watts@unioncountync.gov

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# 1 NOTICE OF ADVERTISEMENT

**Union County, North Carolina**
**IFB No. 2026-013 Handwheel Expansion Connectors**

Sealed bids for Handwheel Expansion Connectors will be received by the Union County Procurement and Contract Management Department *until* **2:00 PM local time on October 7, 2025** at 610 Patton Avenue, Monroe, NC 28110 at which time the bids will be opened and read aloud. **Late bids will not be accepted.**

Union County, North Carolina, through Union County Water – Business Operations, is soliciting bids from qualified companies to provide Handwheel Expansion Connectors as described in this solicitation.

If a Bid is sent by mail or other delivery system, the sealed envelope containing the Bid shall be enclosed in a separate package plainly marked on the outside with the notation "**BID ENCLOSED – 2026-013**" and shall be addressed to Union County Procurement Department, Attn: Vicky Watts, 610 Patton Avenue, Monroe, NC 28110.

This solicitation may be examined at the Union County Government Center, Procurement and Contract Management Department, 610 Patton Avenue, Monroe, NC 28110, Monday through Friday between the hours of 8:00 am and 5:00 pm. Copies of the solicitation may be obtained from the locations listed below free of charge:

1. Download the Solicitation Documents from the Union County website: https://www.unioncountync.gov/departments/bids-procurement/current-bids

2. Download the Solicitation Documents from the State of North Carolina eVP website: https://evp.nc.gov/solicitations/ (Search County of Union)

All questions about the meaning or intent of the Bidding Documents are to be submitted in writing to the Procurement contact person listed on the cover page (vicky.watts@unioncountync.gov). Deadline for questions is **September 24, 2025 at 3:00 PM** local time.

Bidders are required to comply with the non-collusion requirements set forth in the Bidding Documents.

The County reserves the right to reject any and/or all bids, including, without limitation, nonconforming, nonresponsive, unbalanced, or conditional bids. The County also reserves the right to waive informalities and request clarification as needed.

Union County reserves the right to reject any or all bids, including without limitation, nonconforming, nonresponsive, unbalanced, or conditional Bids. Owner further reserves the right to reject the Bid and Bidder whom they find, after reasonable inquiry and evaluation, to not be responsible. Owner may also reject the Bid and Bidder if the Owner believes that it would not be in the best interest of the Project to make an award to that Bidder. Owner also reserves the right to waive all informalities and technicalities not involving price, time, or changes in the Work and to negotiate, as allowed by law, contract terms with the Successful Bidder.

Union County encourages good faith effort outreach to Minority Businesses (HUB Certified) and Small Businesses.

# 2 BID SUBMISSION

## 2.1 BID SUBMISSION DEADLINE

Sealed bids are to be received by the Union County Procurement and Contract Management Department for Handwheel Expansion Connectors *until* **October 7, 2025 at 2:00 PM local time** at the Union County Procurement Department, 610 Patton Avenue, Monroe, NC 28110. **Late bids will not be accepted.**

## 2.2 BID DELIVERY REQUIREMENTS

All Bids must be in a sealed box or opaque envelope plainly marked as follows:

[Name of Vendor Submitting Bid]
IFB No. 2026-013
Handwheel Expansion Connectors
Attention: Vicky Watts

**Your company name and the solicitation number must be visible on the delivery box/envelope.** Ship, Mail, or Hand Deliver to the following address:

Union County Procurement Department
Attention: Vicky Watts
610 Patton Avenue
Monroe, NC 28110

*Electronic (email) or facsimile submissions will not be accepted.*

There is no expressed or implied obligation for Union County to reimburse firms for any expenses incurred in preparing Bids in response to this request.

Union County reserves the right to reject any or all Bids, to waive technicalities and to make such selection deemed in its best interest. Union County, at its sole discretion, reserves the right to supplement, amend, substitute or otherwise modify this IFB at any time, to cancel this IFB with or without the substitution of another IFB, and to issue additional request for information.

## 2.3 BID QUESTIONS

Bid questions will be due on or before **September 24, 2025 at 3:00 PM local time.** The primary purpose of this is to provide participating Vendors with the opportunity to ask questions, in writing, related to the IFB.

Submit questions by email to Vicky Watts at vicky.watts@unioncountync.gov by the deadline shown above. (Do not send question in a graph or Excel sheet format.) The email subject line should be identified as follows: Questions for IFB 2026-013 Handwheel Expansion Connectors. All questions and answers may be posted as addenda on the County Website and the North Carolina eVP Website as indicated on the Advertisement Page of this solicitation.

### 2.4 BID ADDENDUM

Union County may modify the IFB prior to the date fixed for submission of Bids by the issuance of an addendum. It is the bidder's responsibility to periodically check the County's website until the posted Bid Deadline to obtain any issued addenda.

Should an Offeror find discrepancies or omissions in this IFB, or any other documents provided by Union County, the Offeror should immediately notify the County of such potential discrepancy in writing via email as noted above.

Any addenda to these documents shall be issued in writing. No oral statements, explanations, or commitments by anyone shall be of effect unless incorporated in the written addenda. Receipt of Addenda shall be acknowledged by the Offeror on Appendix C Addendum and Anti-Collusion Form.

## 3 INSTRUCTIONS

### 3.1 COMMUNICATIONS

All communications, any modifications, clarifications, amendments, questions, responses or any other matters related to the Invitation for Bid (IFB) must be made only through the Procurement Contact noted on the cover of this IFB. A violation of this provision is cause for the County to reject a Company's bid. No contact regarding this document with the Union County Board of County Commissioners or other County employees is permitted and may be grounds for disqualification.

### 3.2 BIDDERS ACKNOWLEDMENT

The Bid will remain subject to acceptance for 120 days after the Bid Opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

### 3.3 DUPLICATE BIDS

No more than one (1) bid from any Bidder will be considered by the County. In the event that multiple bids are submitted in violation of this provision, the County will have the right to determine which bid will be considered, or at its sole option, reject all such multiple bids.

### 3.4 BID SIGNATURES

An authorized company official must sign Bids. Each signature represents binding commitment upon the Bidder to provide the goods and/or services offered to the County if the Bidder is determined to be the lowest responsive, responsible Bidder.

### 3.5 BIDDERS RESPONSIBILITIES

The Bidder must be capable, either as a firm or a team, of providing all parts as described herein. Exclusion of any parts or services for this Bid may serve as cause for rejection.

The successful Bidder will be responsible for all work in this solicitation whether they are provided or performed by the successful Bidder or subcontractor(s). Further, the County will consider the successful Bidder to be the sole point of contact with regard to contractual matters, including payment of any and all charges resulting from the cost of any contract.

# 4 INTRODUCTION

## 4.1 COUNTY

Union County, North Carolina (population 263,386) is located in the central, southern piedmont. The County provides its citizens with a full array of services that include public safety, water/wastewater utilities and sanitation, human services, cultural and recreational activities, and general government administration.

## 4.2 PURPOSE

Union County, North Carolina, through Union County Water – Business Operations, is seeking bids from qualified companies to provide handwheel expansion connectors as described in this solicitation.

# 5 PROJECT SCOPE

By submitting a bid, the Vendor agrees to meet all stated requirements in this section, as well as any other specifications, requirements, and terms and conditions stated in this IFB. If a Vendor is unclear about a requirement or specification or believes a change in a requirement would allow for Union County to receive a better bid, the Vendor is encouraged to submit these items in the form of a question during the question-and-answer period in accordance with Section 2.3. No exceptions will be accepted at bid opening. All exceptions must be submitted by the question deadline.

Costs must include all manufacturer charges, including delivery. Delivery should be within 4-6 weeks after receipt of the order.

# 6 SPECIFICATIONS

This bid is for ¾" & 1" Handwheel Expansion Connectors. Product specifications and requirements, Appendix D – Technical Specifications, are drawn around equipment which the County has evaluated and determined that the size, construction, design layout, special features and performance are optimal. Bidders are requested to offer only equivalent comparable units, which will provide the features and performance needed and implied.

Unless otherwise stated, the use of manufacturer's names and product numbers are for descriptive purposes and establishing general quality levels only. They are not intended to be restrictive. Bidders are required to state exactly what they intended to furnish otherwise it is fully understood that they shall furnish all items as stated.

## 6.1 PRODUCT SPECIFICATIONS

Vendors must include with their bid sufficient documentation to demonstrate the qualitative, functional, operational, organizational, and conformational equivalence of the bid item to the specified item. Provide product technical data/specification documents. Please do not include any sales or marketing brochures.

## 6.2 WARRANTY

The manufacturer's standard warranty shall apply. Vendors shall include a copy of the manufacturer's standard warranty with the bid response.

## 6.3 PRODUCT DELIVERY

All bids shall include all delivery and/or freight charges to addresses specified in this document. No additional freight shall be charged at time of delivery. Risk of loss and/or damage shall be upon the seller until such time as goods have been physically delivered and received by the County.

The delivery schedule that must be met by the Supplier is as follows:

- The Supplier shall deliver to the Union County Operations Center, 4600 Goldmine Road, Monroe, NC, 28110.
- Partial deliveries will be accepted. Payment will be issued upon complete shipment of each order.
- Deliveries to the specified site shall be coordinated between the Supplier and the County.
- Deliveries shall include a 48-hour notice.
- Deliveries to the specified site shall be between 8:00 am and 4:00 pm, Monday through Friday on normal business days with a 1 hour call ahead notification to the County's representative.
- All orders shall be shipped FOB: Destination.

## 6.4 ELECTRONIC INVENTORY FILE

All orders shall be confirmed electronically upon receipt by the Supplier. Confirmation shall include an anticipated delivery date for all items. All communication regarding purchase requisitions, change orders, back orders, and the like shall be via email to the County representative.

An electronic inventory file shall be provided to the County representative by the Supplier prior to shipment of the expansion connectors allowing for confirmation between the inventory file and the order received.

The electronic inventory file shall include the following items at a minimum. The format of each file received shall be consistent.

- Manufacturer name
- Model number
- Model identification number
- Date received
- Expansion connector size

## 6.5 REFERENCES

Vendors shall provide a minimum of three (3) references for which your company has supplied the exact model of equipment offered. The County may contact these users to determine quality level of the offered equipment; as well as, but not limited to user satisfaction with Vendor performance. Information obtained may be considered in the evaluation of the bid. Include the following:

- Company Name

- Contact Name and Title
- Direct Phone Number
- Direct Email Address
- Project Name

### 6.6 SOSID

Provide a North Carolina Secretary of State identification number (SOSID) which is evidence of authority to do business in the State of North Carolina.

### 6.7 SUBCONTRACTOR

If subcontractors are to be used on this project, please provide the following:

- Company Name
- Contact Name and Title
- Address
- Direct Phone Number
- Email Address

### 6.8 DEVIATIONS

The nature of all deviations from the Specifications listed herein shall be clearly described by the Vendor. Otherwise, it will be considered that items offered by the Vendor are in strict compliance with the Specifications provided herein, and the successful Vendor shall be required to supply conforming goods. Deviations shall be explained in detail on an attached sheet and attached to bid. However, no implication is made or intended by the County that any deviation will be acceptable.

### 6.9 DELIVERY AND CHARGES

All bids shall include all delivery and/or freight charges to addresses specified in this document. No additional freight shall be charged at time of delivery. Risk of loss and/or damage shall be upon the seller until such time as goods have been physically delivered and received by the County.

## 7 BID SUBMISSION AND AWARD PROCEDURES

### 7.1 BID INFORMATION

Bids must be made in strict conformance using the Invitation for Bid (IFB) forms provided herein. All blank spaces for bids must be filled in properly. Numbers must be written in ink or typewritten, and the completed forms shall be without erasures, lineation, or alterations. In accepting the bid, the County will assume that no alterations have been made, and if they appear afterward, they shall not be binding on the County.

All Bid Documents shall be signed by an individual who is authorized to contractually bind the company. The signature must indicate the title or position the individual holds in the agency or firm. Agencies or firms which sign contracts with the name of the agency or firm must provide the name of a corporate officer or executive director for signature validation by the County. **All unsigned Bids will be disqualified.** In submitting a Bid,

Offeror affirms all statements contained in the bid are true and accurate.

## 7.2 TERMS OF SUBMISSION

All material received from a person or company ("Respondent") in response to this solicitation shall become the property of Union County and will not be returned to the Respondent. Any and all costs incurred by a Respondent in preparing, submitting, or presenting submissions are the Respondent's sole responsibility and Union County shall not reimburse the Respondent. All responses to this solicitation will be considered a public record and subject to disclosure under applicable public records law.

Any material in a response which the Respondent considers a trade secret and exempt from disclosure as a public record under applicable law, including N.C.G.S. §§ 132-1.2 and 66-152, must be properly designated as a trade secret. In order to properly designate such material, the Respondent must: (i) submit any trade secret materials in a separate envelope, or file, from all other submitted material, being clearly marked as "Trade Secret – Confidential and Proprietary Information," and (ii) stamp the same trade secret/confidentiality designation on each page of the materials therein which contain trade secrets.

To the extent consistent with public records law, Union County will make reasonable efforts to maintain the confidential nature of trade secrets, as determined by Union County and subject to the conditions set forth herein. Respondent understands and agrees by submitting a response to this solicitation, that if a request is made to review or produce a copy of any information in the Respondent's materials which was properly labeled by the Respondent as a trade secret, Union County will notify the Respondent of the request and the date that such materials will be released to the requestor unless the Respondent obtains a court order enjoining that disclosure. If the Respondent fails to obtain the court order enjoining disclosure prior to that date, Respondent understands and agrees that Union County will release the requested information to the requestor on that date.

Furthermore, the Respondent also agrees to indemnify and hold harmless Union County and each of its officers, employees, and agents from all costs, damages, and expenses incurred in connection with refusing to disclose any material that has been designated as a trade secret by Respondent.

## 7.3 EVALUATION OF BIDS

Qualified bids will be evaluated to determine the lowest responsive, responsible bidder, taking into consideration quality, performance, and the time specified in the bid for performance of the contract. Consideration of such factors as: price offered; quality of item offered; general reputation and performance capabilities of offeror; substantial conformity with specifications/other conditions set forth in the bid; suitability of articles for the intended use; related services needed; date of delivery and performance; and such other factors deemed by the County to be pertinent will be used in determining responsiveness and responsibility.

## 7.4 BID AWARD

The award shall be made to the lowest responsive, responsible bidder, taking into

consideration quality, performance, and the time specified in the bid for the performance of the contract.

The term of this contract shall be for two (2) years with three (3) one-year renewal options at the County's discretion. The award is for a fixed, firm unit price during the initial two (2) year term where product needs are based upon indefinite quantities, and where orders will be based on actual needs that may exceed or be less than projections. All expenditures under a unit price contract are contingent upon appropriations having been made by Union County Board of Commissioners. Price adjustments may be negotiated at the time of renewal, based on the applicable Consumer Price Index adjustment over the preceding twelve months.

Union County shall review the terms and conditions, and confirm performance under this contract has been satisfactory. However, the County reserves the right to terminate the contract or to allow the contract period to elapse.

A Bid may be rejected if it is incomplete. Union County may reject any or all Bids and may waive any immaterial deviation in a Bid.

The County shall have a period of 120 days after opening of Bids in which to award the contract. A Contract shall serve as the agreement for the purpose of this award. Contents of the Bid shall become contractual obligations if a contract ensues. Failure of the Bidder to honor these obligations may result in cancellation of the award.

## 7.5 COST ADJUSTMENTS

The cost for all items as quoted herein shall remain firm for the contract period specified/awarded. Costs for subsequent periods and any renewal term periods shall be subject to an adjustment only if increases occur in the industry. However, unless very unusual and significant changes have occurred in the industry, such increases shall not exceed 5% per year or, whichever is less, in the latest yearly percentage increase in the All Urban Consumers Price Index (CPI-U) (South Region), Other Goods and Services, with the Index period of 2025-2030 as published by the Bureau of Labor Statistics, U.S. Department of Labor. The yearly increase, or decrease in the CPI shall be that latest index published and available ninety (90) days prior to the end of the contract year then in effect compared to the index for the same month one year prior. Any requested cost increase shall be fully documented and submitted to Union County Water – Business Operations Department representative at least ninety (90) days prior to the contract anniversary date. Any approved cost adjustments shall become effective upon the anniversary date of the contract. In the event the CPI or industry costs decline, the County shall receive, from the Contractor, a reasonable reduction in costs that reflect such cost changes in the industry. The County may, after examination, refuse to accept the adjusted costs if they are not properly documented, increases are considered to be excessive, or decreases are considered to be insufficient. In the event the County does not wish to accept the adjusted costs, and the matter cannot be resolved to the satisfaction of the County, the contract will not be renewed, and the County will rebid the contract. Any contract extension is subject to the continuation of usage and the appropriation of funds.

### 7.6 APPLICATION OF NORTH CAROLINA GENERAL STATUTES

The General Statutes of North Carolina regarding purchasing and competitive bidding (G.S. § 143-129) are made a part herein and will govern the bidding process as applicable.

## 8 GENERAL CONDITIONS AND REQUIREMENTS

### 8.1 MINIMUM REQUIREMENTS FOR BIDDERS

Bids shall be considered only from companies normally engaged in performing the type of work specified in this solicitation. Union County, in its discretion, shall determine whether the evidence of responsibility and ability to perform is satisfactory.

The individual/firm warrants that he/she is fully qualified, with adequate personnel and experience, to undertake the services required. The Offeror shall also certify that insurance coverage that meets or exceeds industry standards for this type of work will be in force to mitigate risk during performance under the contract.

### 8.2 TERMS AND CONDITIONS

All payroll taxes, liability and worker's compensation are the sole responsibility of the Offeror. The Offeror understands that an employer/employee relationship does not exist under this contract.

The County reserves the right to reject any and all bids, the right to waive informalities, and the right to disregard nonconforming or conditional bids or counter bids. It is the intention of Union County to execute a final, binding Contract with the successful Offeror which incorporates terms and conditions no less onerous than those appropriate to the engagement of a licensed contracting firm in connection with a project of this magnitude.

All bids submitted in response to this request shall become the property of Union County and as such, may be subject to public review.

### 8.3 IFB EXPENSES

Expenses for developing the bids are entirely the responsibility of the vendor and shall not be chargeable in any way to the County.

### 8.4 CERTIFICATION

In response to the IFB Request, the Contractor certifies the following:

- This bid is signed by an authorized representative of the firm;
- It can obtain insurance certificates as required within ten (10) calendar days after notice of award;
- All labor costs, direct and indirect, have been determined and included in the proposed cost; and
- The potential Contractor has read and understands the conditions set forth in this solicitation.

## 8.5 FINANCIAL INFORMATION

The Bidder must have the following financial information readily available and have the ability to provide it to the County, without exception, within twenty-four (24) hours upon request during the bid certification process:

1. Annual audited financial reports for the past five (5) fiscal years;
2. Credit reports, credit bulletins, bank and vendor references, and any other
3. published statements by agencies that have been issued or published about the entity within the past five (5) years;
4. Indicate whether the Company (and/or predecessor, guarantor, or subcontractor) has declared bankruptcy within the last five (5) years;
5. Provide a description of the financial impact of any past or pending legal proceedings and judgments that could materially affect the Bidder's financial position or ability to provide service to the County.

## 8.6 CONTRACTUAL OBLIGATIONS

The contents of this Bid and the commitments set forth in the Bid shall be considered contractual obligations, if a contract ensues. Failure to accept these obligations may result in cancellation of the award. All legally required terms and conditions shall be incorporated into final contract agreements with the selected Service.

## 8.7 COMPLIANCE WITH LAWS

Seller represents and warrants that the performance of this order and the furnishing of goods or services required shall be in accordance with the applicable standards, provisions and stipulations of all pertinent Federal, State or County laws, rules, regulations, resolutions and ordinances including but not limited to the Fair Labor Standards Act, the Equal Employment Opportunity rules and regulations and the Occupational Safety and Health Acts.

## 8.8 SUB-CONTRACTOR/PARTNER DISCLOSURE

A single Company may propose the entire solution. If the Bid by any Company requires the use of sub-contractors, partners, and/or third-party products or services, this must be clearly stated in the Bid. The Company submitting the Bid shall remain solely responsible for the performance of all work, including work that is done by sub-contractors.

A contractor whose Bid is accepted shall not substitute any person as subcontractor in the place of the subcontractor listed in the original bid, except (a) if the listed subcontractor's bid is later determined by the contractor to be non-responsible or nonresponsive or the listed subcontractor refuses to enter into a contract for the complete performance of the bid work, or (b) with the approval of the awarding authority for good cause shown by the contractor. The terms, conditions, and requirements of each contract between Contractor and a subcontractor performing work under a subdivision or branch of work listed in this subsection shall incorporate by reference the terms, conditions, and requirements of the Contract between Contractor and Owner. Failure to include this list of subcontractors may cause a Bid to be rejected as nonresponsive by Owner.

If Owner, after due investigation, has reasonable objection to any proposed Subcontractor, Supplier, individual, or entity, Owner may, before the Notice of Award is given, request apparent Successful Bidder to submit a substitute, without an increase in the Bid.

Subsequent to the submittal of the Bid, Owner may not require the Successful Bidder or Contractor to retain any Subcontractor, Supplier, or other individual or entity against which Contractor has reasonable objection.

## 8.9 EXCEPTION TO THE IFB

An "exception" is defined as the Service Provider's inability or unwillingness to meet a term, condition, specification, or requirement in the manner specified in the IFB. All exceptions taken must be identified and explained in writing and must specifically reference the relevant section(s) of this IFB. Other than exceptions that are stated in compliance with this Section, each Bid shall be deemed to agree to comply with all terms, conditions, specifications, and requirements of this IFB. If the Service Provider provides an alternate solution when taking an exception to a requirement, the benefits of this alternate solution and impact, if any, on any part of the remainder of the Service Provider's solution, must be described in detail. All exceptions to the IFB must be submitted by the question deadline. The exceptions will be reviewed by the County and a determination submitted by Addendum.

## 8.10 MODIFICATION OR WITHDRAWAL OF BID

Prior to the scheduled closing time for receiving bids, any Contractor may withdraw his bid. After the scheduled closing time for receiving bids, no bid may be withdrawn for 120 days. Only written requests for the modification or correction of a previously submitted bid that are addressed in the same manner as bids and are received by the County prior to the closing time for receiving bids will be accepted. The bid will be corrected in accordance with such written requests, provided that any such written request is in a sealed envelope that is plainly marked "Modification of Bid." Oral, telephone or fax modifications or corrections will not be recognized or considered.

## 8.11 CONTRACT COMMENCEMENT

Commencement of a contract shall not begin prior to all necessary County approvals, including County Commission approval where required, and receipt of a County Purchase Order. Commencement of a contract without these approvals is solely at the Bidder's own risk and is likely to result in no payment for services performed or goods received.

## 8.12 DISPUTES

In case of any doubt or differences of opinion as to the services to be furnished hereunder, the decision of the County shall be final and binding upon both parties.

## 8.13 RIGHT OF CANCELLATION

Any contract agreement entered into with the County that requires ongoing payments after the end of the fiscal year in which the equipment is purchased is cancelable by the County in the event that continuing funds are not appropriated.

## 8.14 EQUAL EMPLOYMENT OPPORTUNITY

All Companies will be required to follow Federal Equal Employment Opportunity (EEO) policies. Union County will affirmatively assure that on any project constructed pursuant to this advertisement, equal employment opportunity will be offered to all persons without regard to race, color, creed, religion, national origin, sex, and marital status, status with regard to public assistance, membership or activity in a local commission, disability, sexual orientation, or age.

## 8.15 MINORITY AND SMALL BUSINESS PARTICIPATION PLAN

It is the policy of Union County that Minority Businesses (MBEs), Disadvantaged Business Enterprises (DBEs) and other small businesses shall have the opportunity to compete fairly in contracts financed in whole or in part with public funds. Consistent with this policy, Union County will not allow any person or business to be excluded from participation in, denied the benefits of, or otherwise be discriminated against in connection with the award and performance of any contract because of sex, race, religion, or national origin.

## 8.16 LICENSES

The successful Firm(s) shall have and maintain a valid and appropriate business license (if applicable), meet all local, state, and federal codes, and have current all required local, state, and federal licenses.

## 8.17 E-VERIFY

E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. Offeror/Firm shall ensure that Firm and any Subcontractor performing work under this contract: (i) uses E-Verify if required to do so; and (ii) otherwise complies with applicable law.

## 8.18 INSURANCE

<u>One or more of the following insurance limits may be required if it is applicable to the project. The County reserves the right to require additional insurance depending on the nature of the agreement.</u>

At Contractor's sole expense, Contractor shall procure and maintain the following minimum insurances with insurers authorized to do business in North Carolina and rated A-VII or better by A.M. Best, or as otherwise authorized by the Union County Risk Manager.

A. WORKERS' COMPENSATION
(for any agreement unless otherwise waived by the Risk Manager)
Statutory limits (where contractor has three or more employees) covering all employees, including Employer's Liability with limits of:

| | |
|---|---|
| $500,000 | Each Accident |
| $500,000 | Disease - Each Employee |
| $500,000 | Disease - Policy Limit |

B. COMMERCIAL GENERAL LIABILITY
(for any agreement unless otherwise waived by the Risk Manager)
Covering Ongoing and Completed Operations involved in this Agreement.

| | |
|---|---|
| $2,000,000 | General Aggregate |
| $2,000,000 | Products/Completed Operations Aggregate |
| $1,000,000 | Each Occurrence |
| $1,000,000 | Personal and Advertising Injury Limit |
| $5,000 | Medical Expense Limit |

C. COMMERCIAL AUTOMOBILE LIABILITY
(for any agreement involving the use of a contractor vehicle while conducting services associated with the agreement)

$1,000,000 Combined Single Limit - Any Auto

D. PROFESSIONAL LIABILITY
(for any agreement providing professional service such as engineering, architecture, surveying, consulting services, etc.)

$1,000,000 Claims Made

Contractor shall provide evidence of continuation or renewal of Professional Liability Insurance for a period of two (2) years following termination of the Agreement.

E. POLLUTION LIABILITY INSURANCE
(for any agreement involving the clean-up or transportation of pollutants)

$1,000,000 Claims Made

Contractor shall provide evidence of continuation or renewal of Pollution Liability Insurance for a period of two (2) years following termination of the Agreement.

F. NETWORK SECURITY & PRIVACY LIABILITY (CYBER)
(for any agreement involving software applications)

$1,000,000 Claims Made

Contractor shall provide evidence of continuation or renewal of Technology Errors & Omissions Insurance for a period of two (2) years following termination of the Agreement.

G. Builder's Risk
(for any agreement involving above ground construction projects)
Amount of Contract

**ADDITIONAL INSURANCE REQUIREMENTS**

A. The Contractor's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:

**UNION COUNTY, ITS OFFICERS, AGENTS AND EMPLOYEES ARE INCLUDED AS ADDITIONAL INSURED WITH RESPECTS TO THE GENERAL LIABILITY INSURANCE POLICY.**

Additional Insured status for Completed Operations shall extend for a period of not less than three (3) years from the date of final payment.

B. Before commencement of any work or event, Contractor shall provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. Contractor shall have no right of recovery or subrogation against Union County (including its officers, agents and employees).

D. It is the intention of the parties that the insurance policies afforded by contractor shall protect both parties and be primary and non-contributory coverage for any and all losses covered by the above-described insurance.

E. Union County shall have no liability with respect to Contractor's personal property whether insured or not insured. Any deductible or self-insured retention is the sole responsibility of Contractor.

F. Notwithstanding the notification requirements of the Insurer, Contractor hereby agrees to notify County's Risk Manager at 500 N. Main Street # 130, Monroe, NC 28112, within two (2) days of the cancellation or substantive change of any insurance policy set out herein. Union, in its sole discretion, may deem failure to provide such notice as a breach of this Agreement.

G. The Certificate of Insurance should note in the Description of Operations the following:

Department: _____
Contract #: _____

H. Insurance procured by Contractor shall not reduce nor limit Contractor's contractual obligation to indemnify, save harmless and defend Union County for claims made or suits brought which result from or are in connection with the performance of this Agreement.

I. Certificate Holder shall be listed as follows:

Union County Risk Management
500 N. Main Street
Monroe, NC 28112

J. If Contractor is authorized to assign or subcontract any of its rights or duties hereunder and in fact does so, Contractor shall ensure that the assignee or subcontractor satisfies all requirements of this Agreement, including, but not limited to, maintenance of the required insurances coverage and provision of certificate(s) of insurance and additional insured endorsement(s), in proper form prior to commencement of services.

## 8.19 INDEMNIFICATION

Contractor agrees to protect, defend, indemnify and hold Union County, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind in connection with or arising out of this agreement and/or the performance hereof that are due, in whole or in part, to the negligence of the Contractor, its officers, employees, subcontractors or agents. Contractor further agrees to investigate, handle, respond to, provide defense for, and defend the same at its sole expense and agrees to bear all other costs and expenses related thereto.

*--Intentionally Left Blank--*

# 9 APPENDIX A – BID FORM

**IFB No. 2026-013 Handwheel Expansion Connectors**

**SUBMIT WITH BID**

Company Name: _____

Unit costs shall be applied, as appropriate, to compute the total value in the scope of the work and specifications all in accordance with the Contract Documents.

The Bid shall include all costs to the supplier including, without limitation, delivery, transport, overhead, profit, taxes, insurance, etc. as described in this solicitation. Bidder acknowledges that quantities are approximate only and are given as the basis for comparison of Bids. The Owner may increase or decrease the quantity of any item as may be deemed necessary or expedient. An increase or decrease in the quantity of any item will not be regarded as sufficient grounds for an increase or decrease in the unit costs.

This Bid Form must be completed in its entirety and submitted with bid. Failure to complete the following form shall result in your Bid being deemed nonresponsive and rejected without any further evaluation. Provide unit cost and total cost for each brass Handwheel Expansion Connector:

*Do not write in exceptions or additional costs. Revisions will not be accepted.*

| Item | Make/Model | Estimated Quanty | Unit Cost | Total Cost |
|---|---|---|---|---|
| 3/4" Handwheel Expansion Connector, Brass (Rubber Gaskets Only) | | 20,000 | | |
| 1" Handwheel Expansion Connector, Brass (Rubber Gaskets Only) | | 1,000 | | |
| | | | Total Bid | |

Provide the following:

1. Delivery in Calendar Days (Section 5) _____
2. NC Secretary of State ID (Section 6.12) _____

Bid Package Checklist

1. Appendix A – Bid Form
2. Appendix B – Bid Submission Form (signed)
3. Appendix C – Addendum and Anti-Collusion Form (signed)
4. Product Specifications (6.1)
5. Warranty (Section 6.2)
6. References (Section 6.5)
7. Subcontractor(s) (Section 6.7)

## 10 APPENDIX B – BID SUBMISSION FORM

**IFB No. 2026-013 Handwheel Expansion Connectors**

**SUBMIT WITH BID**

***This Bid is submitted by:***

Company Legal Name: _____

Representative Name: _____

Representative Signature: _____

Representative Title: _____

Address: _____

City/State/Zip: _____

Email Address: _____

Phone Number: _____

Website Address: _____

**It is understood that Union County reserves the right to reject any and all Bids, to make awards according to the best interest of the County, to waive formalities, technicalities, to recover and re-bid this project. Bid is valid for 120 calendar days from the Bid due date and is submitted by an executive of the company that has authority to contract with Union County, NC.**

Name: _____

Title: _____

Signature: _____

Date: _____

## 11 APPENDIX C – ADDENDUM AND ANTI-COLLUSION FORM

**IFB No. 2026-013 Handwheel Expansion Connectors**

**SUBMIT WITH BID**

Please acknowledge receipt of all addenda by including this form with your Bid. Any questions or changes received will be posted as an addendum www.unioncountync.gov/ and/or https://evp.nc.gov/solicitations/. It is your responsibility to check for this information.

| Addendum No. | Date Downloaded |
|---|---|
| | |
| | |
| | |
| | |

**I certify that this Bid is made in good faith and without collusion with any other offeror or officer or employee of Union County.**

Company Name: _____

Name: _____

Title: _____

Email Address: _____

Signature: _____

Date: _____

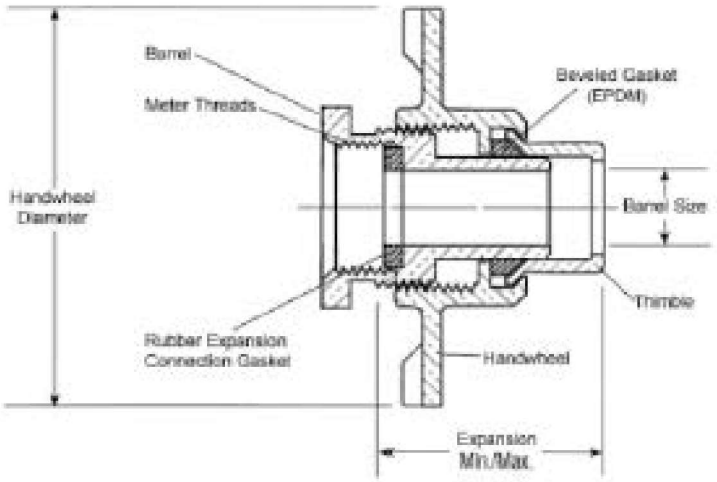
## 12 APPENDIX D – TECHNICAL SPECIFICATIONS

**IFB No. 2025-040 Handwheel Expansion Connectors**

**DO NOT SUBMIT WITH BID**

### TECHNICAL SPECIFICATIONS

**HANDWHEEL TYPE**




| Meter Size | Barrel Size | Handwheel Diameter | Expansion Min. | Expansion Max. | Approx. Wt. Lbs. | Catalog Number | ✓ Submitted Item(s) |
|---|---|---|---|---|---|---|---|
| 5/8" | 19/32" | 3-1/4" | 1-7/16" | 1-3/4" | 0.7 | EC-1-NL | |
| 5/8"x3/4" & 3/4" | 3/4" | 3-1/2" | 1-5/8" | 2" | 0.9 | EC-23-NL | |
| 1" | 1" | 4-1/4" | 1-15/16" | 2-3/8" | 1.6 | EC-4-NL | |

**FEATURES**

- All brass that comes in contact with potable water conforms to AWWA Standard C800 (UNS NO C89833)
- The product has the letters "NL" cast into the main body for proper identification
- UL Classified to ANSI/NSF Standard 61 and Standard 61 Annex G (NSF/ANSI 372)
- Brass components that do not come in contact with potable water conform to AWWA Standard C800 (ASTM B-62 and ASTM B-584, UNS NO C83600 - 85-5-5-5)
- Expansion Connection attaches to the meter. Together, they are installed as an expandable unit
- Meter and Expansion Connection unit can be installed or removed with one hand, without a wrench
- Enhanced security when the expansion connection is removed along with the meter
- Thimble nose piece does not rotate after contact with the rubber yoke end gasket. No "walking out."

# 13 APPENDIX E - TEMPLATE CONTRACT

**IFB No. 2025-040 Handwheel Expansion Connectors**

**DO NOT SUBMIT WITH BID**

***--Informational Purposes Only--***

# Invitation for Bid No. 2026-013

# Handwheel Expansion Connectors

## ADDENDUM No. 1

## ISSUE DATE: October 2, 2025

Responding Offerors on this project are hereby notified that this Addendum shall be made a part of the above named IFB document.

The following items add to, modify, and/or clarify the IFB documents and shall have the full force and effect of the original Documents. This Addendum shall be acknowledged by the Offeror in the IFB document.

**Add/Delete Section**

1. Add Attachment 1, Section 7.7 Tariffs, to solicitation document.

*End of Add/Delete Section*

**Attachment**

1. Section 7.7 Tariffs

End of Addendum 1

- **Tariff Defined.** For purposes of this contract, "Tariff" means any new, increased, or modified import duty, tax, or levy imposed by the United States federal government under the Harmonized Tariff Schedule of the United States (HTSUS) after the effective date of this contract.
- **Eligibility to Request Price Adjustment.** If Tariffs change during the term of this contract and directly impact the cost of products, goods, materials, or a clearly defined component part thereof required for performance of this contract, the Contractor may request a price adjustment if the net change in cost attributable solely to such Tariff change exceeds five percent (5%) of the price of the material impacted. The Contractor is limited to one price adjustment per quarter.
- **Contractor's Request for Price Adjustment.** If the Contractor is requesting a price adjustment, it must submit (1) a written request to the County's representative as designated in the agreement; and (2) evidence of: (i) the unit price paid by Contractor as of the date of award for the good or raw material used to furnish the goods to the County under this contract, (ii) the applicability of the Tariff to the specific good or raw material, and (iii) Contractor's payment of the increased Tariff (either directly or through an increase to the cost paid for the good or raw material). The evidence submitted must be sufficient to allow the County to verify that the Tariff is the cause of the price change. The County may request, and the Contractor shall provide, additional documentation reasonably necessary to verify the Contractor's request.
- **Calculation of Price Adjustments, Increased.** If approved by the County, the amount of any adjustment shall equal the difference between the actual material cost incurred and 105% of the baseline cost. Adjustments shall be limited to the affected materials and shall not exceed 15% of the initial price listed in the contract.
- **Calculation of Price Adjustments, Decreased.** If the Tariff is repealed or reduced prior to termination of this contract, the increase in the Unit's contract price shall be reduced by the same amount and adjusted accordingly within ten (10) business days of the effective date of the Tariff's repeal or reduction.
- **Right of Termination.** If the cumulative Tariff impact exceeds fifteen percent (15%) of the price listed in the contract, either party may request termination of the contract without penalty.

# Invitation for Bid No. 2026-013

# Handwheel Expansion Connectors

## ADDENDUM No. 2

## ISSUE DATE: October 9, 2025

Responding Offerors on this project are hereby notified that this Addendum shall be made a part of the above named IFB document.

The following items add to, modify, and/or clarify the IFB documents and shall have the full force and effect of the original Documents. This Addendum shall be acknowledged by the Offeror in the IFB document.

**Clarification**

This addendum hereby modifies the Bid Opening date and the Invitation For Bid (IFB) number. The bid opening is rescheduled to Tuesday, October 21, 2025, at 2:00 pm. The IFB number is updated to "IFB 2024-013Rebid."

**Add/Delete Section**

1. Delete all reference throughout the document of IFB 2026-013 Handwheel Expansion Connectors with a bid opening date/time of October 7, 2025 at 2:00 PM.

   Add IFB 2026-013Rebid Handwheel Expansion Connectors with a bid opening date of October 21, 2025 at 2:00 PM.

*End of Add/Delete Section*

End of Addendum 2

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-045 **Agenda Date:** 1/12/2026

**TITLE:**

Contracts - Temporary Staffing Services

**INFORMATION CONTACT:**

Christopher Clark, Water and Wastewater Operations, Director, 704-296-4215

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Union County's Water Department is seeking temporary staffing services to fill Field Technician positions on an as-needed basis. These temporary employees will support field crews responsible for maintaining water and sewer infrastructure throughout the County. This Contract will be used to temporary fill positions while recruitment of vacancies is being conducted.

The Procurement Department partnered with the UC Water to issue Request for Proposals #2025-050 Field Tech Temporary Staffing. On August 21,2025, twenty-two proposals were received and reviewed by an evaluation team in accordance with applicable evaluation criteria for this project. The top ranked three firms were invited to shortlist interview/presentations. As a result, the team requests approval to enter into a contract with the top 2 scoring/ranked preferred offerors, SAGH Staffing, Inc. dba AtWork Franchise, LLC, and Blue Arbor, Inc., to provide Temporary Staffing Services.

**FINANCIAL IMPACT:**

The estimated annual cost for this service is $150,000. Since the contracts contain an initial term of two years with three one-year renewal options, a total of $750,000 is estimated to be spent. Funding is available in the adopted FY2026 budget with future expenditures subject to annual BOCC budget appropriation.

STATE OF NORTH CAROLINA

AGREEMENT

COUNTY OF UNION

THIS AGREEMENT is made and entered into as of _____, by and between UNION COUNTY, a political subdivision of the State of North Carolina, whose address is 500 North Main Street, Monroe, NC 28112, hereinafter "Union," and SAHG STAFFING INC. D/B/A ATWORK PERSONNEL, a North Carolina corporation, whose address is 9305 Monroe Road, Suite E, Charlotte, NC 28270, hereinafter "AtWork Personnel."

W I T N E S S E T H

WHEREAS, Union desires that AtWork Personnel provide the services of temporary employees to fill Field Technician Assistant positions in its Water & Sewer Department on an as-needed basis; and

WHEREAS, AtWork Personnel is willing to provide said services, as described in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth, the parties hereto do each contract and agree with the other as follows:

1. JOBS TO BE PERFORMED. Upon request by the Director of Union's Water & Sewer Department, or his or her duly authorized designee, AtWork Personnel shall provide the services of AtWork Personnel employees for temporary use. These employees shall work during the dates and times specified in the request in accordance with, and as further described in (i) Union's Request for Proposals No. 2025-050, "Field Technician Water & Sewer Division Temporary Staffing Services," including Addendum No. 1 thereto dated August 14, 2025 (the "RFP"), and (ii) AtWork Personnel's proposal (the "Proposal"), which are each attached and incorporated herein by reference. (Any reference to SAGH Staffing on the Proposal shall refer to SAHG Staffing Inc. d/b/a AtWork Personnel.) This document (pages 1-6), the RFP, and the Proposal are collectively referred to herein as the "Agreement." In the event of any conflict among these documents, the RFP shall govern over the Proposal, and this document (pages 1-6) shall govern over the RFP and the Proposal. Union is not financially committed by this Agreement to purchase any minimum amount of services.

2. TERMS OF PAYMENT. Union shall pay AtWork Personnel in accordance with the hourly rates set forth in the attached "Appendix A – Cost Proposal," which is incorporated herein by reference. The rate paid shall be conditioned upon the nature of the services performed by the AtWork Personnel employee and the skill required. The requesting Director must approve the hourly rate for each employee utilized. Prior to commencement of any temporary staffing placement, the requesting Director must submit a Purchase Order ("PO") to Union's Finance Department, and each PO shall reference Union's contract number 10052 for this Agreement. All payments shall be conditioned upon appropriation by the Union County Board of Commissioners of sufficient funds for each request for services. AtWork Personnel shall invoice Union's Water & Sewer Department by the fifth day of each month for services provided the preceding month. Union shall pay the verified invoice amount within thirty (30) days of receipt of invoice by Union's Finance Department. Prior to payment, AtWork Personnel shall provide to Union its federal identification number.

It is agreed that Union shall have the right to offer permanent employment to any AtWork Personnel employee that has been placed with Union; provided, however, Union agrees to pay AtWork Personnel an amount equal to fifteen percent (15%) of the employee's first year salary as a conversion fee. There would be no conversion fee for any temporary employee that has fulfilled 520 hours or more with Union.

3. TERM AND TERMINATION. The Effective Date is the date of mutual execution of this Agreement. This Agreement shall have an initial term of three (3) years (the "Initial Term"). Upon completion of the Initial Term, Union may, in its sole discretion, elect to renew this Agreement for up to two (2) additional one (1) -year terms, each a "Renewal Term," upon written notice to the AtWork Personnel. Union may terminate this Agreement at any time, without cause, upon provision of ten (10) days' written notice to AtWork Personnel. In the event of termination without cause, AtWork Personnel shall be paid for services provided through the date of termination.

4. OWNERSHIP OF DOCUMENTS. All deliverables and any other contract documents prepared by AtWork Personnel, or any subcontractors or subconsultants under the terms of this Agreement (the "Documents"), shall be the property of Union. AtWork Personnel further acknowledges that Union is subject to Chapter 132 of the North Carolina General Statutes, the Public Records Act (the "Act"), and that this Agreement, as well as any of the Documents as defined herein, shall be a public record as defined in such Act, and as such, will be open to public disclosure and copying.

5. INSURANCE. The attached Exhibit A, Insurance Requirements, is incorporated herein by reference.

6. INDEMNIFICATION. AtWork Personnel agrees to protect, defend, indemnify and hold Union, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind, including, but not limited to, employment-related claims and/or claims arising out alleged violations of applicable state and/or federal employment law, in connection with or arising out of this Agreement and/or the performance hereof that are due, in whole or in part, to the negligence of AtWork Personnel, its officers, employees, subcontractors or agents. AtWork Personnel further agrees to investigate, handle, respond to, provide defense for, and defend the same at its sole expense and agrees to bear all other costs and expenses related thereto.

7. DECLARATION BY ATWORK PERSONNEL. AtWork Personnel declares that AtWork Personnel has complied with all federal, state and local laws regarding the location and operation of AtWork Personnel's business and regarding business permits, certificates, and licenses that may be required to carry out the work to be performed under this Agreement.

8. FEDERAL, STATE, AND LOCAL TAXES. Neither federal, nor state, nor local income tax nor payroll tax of any kind shall be withheld or paid by Union on behalf of AtWork Personnel or the employees of AtWork Personnel. Employees of AtWork Personnel shall not be treated as employees with Union with respect to the services performed hereunder for federal or state tax purposes.

9. NOTICE TO ATWORK PERSONNEL REGARDING ITS TAX DUTIES AND LIABILITIES. AtWork Personnel understands that AtWork Personnel is responsible to pay, according to law, income tax on behalf of its employees.

10. FRINGE BENEFITS. AtWork Personnel employees are not eligible for, and shall not participate in, any employee pension, health or other fringe benefit plan of Union.

11. UNION NOT RESPONSIBLE FOR WORKERS' COMPENSATION. No workers' compensation insurance shall be obtained by Union concerning AtWork Personnel or the employees of AtWork Personnel. AtWork Personnel shall comply with the workers' compensation law concerning AtWork Personnel and the employees of AtWork Personnel.

12. NO AUTHORITY TO BIND UNION. AtWork Personnel has no authority to enter into contracts or agreements on behalf of Union. This Agreement does not create a partnership or any form of agency between the parties.

13. ASSIGNMENT. Neither Union nor AtWork Personnel shall assign, sublet or transfer any rights under or interest in this Agreement (including, but without limitation, monies that may become due or monies that are due) without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this Agreement.

14. NON-WAIVER. The failure of either party to exercise any of its rights under this Agreement for a breach thereof shall not be deemed to be a waiver of such rights or a waiver of any subsequent breach.

15. HOW NOTICES SHALL BE GIVEN. Any notice given in connection with this Agreement shall be given in writing and shall be delivered either by hand to the party or by certified mail, return receipt requested, to the party at the party's address stated herein. Any party may change its address stated herein by giving notice of the change in accordance with this paragraph.

16. APPLICABLE LAW AND JURISDICTION. This Agreement shall be construed and enforced in accordance with the laws of the State of North Carolina. The parties to this Agreement confer exclusive jurisdiction of all disputes arising hereunder upon the General Courts of Justice of Union County, North Carolina.

17. COMPLETE AGREEMENT. This Agreement contains the complete agreement of the parties regarding the terms and conditions of the Agreement, and there are no oral or written conditions, terms, warranties, understandings or other agreements pertaining thereto which have not been incorporated herein. This Agreement may be modified only by written instrument duly executed by both parties, or their respective successors in interest.

18. SEVERABILITY. The provisions hereof are severable, and should any provision be determined to be invalid, unlawful or otherwise null and void by any court of competent jurisdiction, the other provisions shall remain in full force and effect and shall not thereby be affected unless such ruling shall make further performance hereunder impossible or impose an unconscionable burden upon one of the parties.

19. AUTHORITY. Each party warrants that it has the corporate or other organizational power and authority to execute, deliver and perform this Agreement. Each party further warrants that the execution, delivery and performance by it of the Agreement has been duly authorized and approved by all requisite action of the party's management and appropriate governing body.

20. E-VERIFY. E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. AtWork Personnel shall ensure that AtWork Personnel and any subcontractor performing work under this Agreement: (i) uses E-Verify if required to do so by North Carolina law; and (ii) otherwise complies with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. A breach of this provision by AtWork Personnel will be considered a breach of this Agreement, which entitles Union to terminate this Agreement, without penalty, upon notice to AtWork Personnel.

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, have hereunto set their hands and seals, and have caused this Agreement to be duly executed, this the day and year first above written.

UNION COUNTY

By: _____ (SEAL)
Brian W. Matthews, County Manager

SAHG STAFFING INC.
D/B/A ATWORK PERSONNEL

By: _____ (SEAL)

Approved as to Legal Form RLM

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act.

_____
Deputy Finance Officer

**Exhibit A**
**Insurance Requirements**

**I. <u>BASIC INSURANCE REQUIREMENTS.</u>** At AtWork Personnel's sole expense, AtWork Personnel shall procure and maintain the following minimum insurances with insurers authorized to do business in North Carolina and rated A-VII or better by A.M. Best, or as otherwise authorized by the Union County Risk Manager.

A. WORKERS' COMPENSATION
Statutory (coverage for three or more employees) limits covering all employees, including Employer's Liability with limits of:

| | |
|---|---|
| $500,000 | Each Accident |
| $500,000 | Disease - Each Employee |
| $500,000 | Disease - Policy Limit |

B. COMMERCIAL GENERAL LIABILITY
Covering all operations involved in this Agreement.

| | |
|---|---|
| $2,000,000 | General Aggregate |
| $2,000,000 | Products/Completed Operations Aggregate |
| $1,000,000 | Each Occurrence |
| $1,000,000 | Personal and Advertising Injury Limit |

C. COMMERCIAL AUTOMOBILE LIABILITY

| | |
|---|---|
| $1,000,000 | Combined Single Limit - Any Auto |

D. PROFESSIONAL LIABILITY

| | |
|---|---|
| $1,000,000 | Claims Made |

AtWork Personnel shall provide evidence of continuation or renewal of Professional Liability Insurance for a period of two (2) years following termination of the Agreement.

**II. <u>ADDITIONAL INSURANCE REQUIREMENTS.</u>**

A. The AtWork Personnel's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:

**<u>UNION COUNTY, ITS OFFICERS, AGENTS AND EMPLOYEES ARE INCLUDED AS ADDITIONAL INSURED WITH RESPECT TO THE GENERAL LIABILITY INSURANCE POLICY.</u>**

B. Before commencement of any work or event, AtWork Personnel shall provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. AtWork Personnel shall have no right of recovery or subrogation against Union County (including its officers, agents and employees).

D. It is the intention of the parties that the insurance policies afforded by AtWork Personnel shall protect both parties and be primary and non-contributory coverage for any and all losses covered by the above-described insurance.

E. Union County shall have no liability with respect to AtWork Personnel's personal property whether insured or not insured. Any deductible or self-insured retention is the sole responsibility of AtWork Personnel.

F. Notwithstanding the notification requirements of the Insurer, AtWork Personnel hereby agrees to notify County's Risk Manager at 500 North Main Street, Monroe, NC 28112, within two (2) days of the cancellation or substantive change of any insurance policy set out herein. Union, in its sole discretion, may deem failure to provide such notice as a breach of this Agreement.

G. The Certificate of Insurance should note in the Description of Operations the following:

Department: Water
Contract #: 10052

H. Insurance procured by AtWork Personnel shall not reduce nor limit AtWork Personnel's contractual obligation to indemnify, save harmless and defend Union County for claims made or suits brought which result from or are in connection with the performance of this Agreement.

I. Certificate Holder shall be listed as follows:

Union County
Attention: Risk Manager
500 North Main Street
Monroe, NC 28112

J. If AtWork Personnel is authorized to assign or subcontract any of its rights or duties hereunder and in fact does so, AtWork Personnel shall ensure that the assignee or subcontractor satisfies all requirements of this Agreement, including, but not limited to, maintenance of the required insurances coverage and provision of certificate(s) of insurance and additional insured endorsement(s), in proper form prior to commencement of services.

## APPENDIX A – COST PROPOSAL

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

Company Name: SAGH Staffing DBA AtWork Personnel

Provide minimum and maximum hourly rates for a temporary contract, a contract to hire and a direct hire contract per the positions indicated below. Hourly rates should include all overhead, taxes, and administrative fees unless otherwise noted. In addition, provide miscellaneous fees as described below.

| Hourly Rate to be Charged to Union County | | | | |
|---|---|---|---|---|
| **Position** | **Temporary Contract** | | **Contract to Hire** | |
| | **Minimum Rate** | **Maximum Rate** | **Minimum Rate** | **Maximum Rate** |
| Field Technician Assistant | 28.31 | 29.80 | 28.31 | 29.80 |

| Miscellaneous Fees - List all required fees. | |
|---|---|
| *Conversion Fee - List as Percentage | 0% after employee works 520 hrs or 15% of the first year salary |
| **Payroll Service | 47% markup on payroll services for Field Tech employees |
| | 37% markup on payroll services for administrative employees |

***Union County elects to permanently hire a temporary worker as a full-time County employee**
**** Union County provides the applicant to Offeror for payroll purposes only.**

# Request for Proposals No. 2025-050
# Field Technician Water & Sewer Division Temporary Staffing Services

| | |
|---|---|
| **Due Date:** | August 21, 2025 |
| **Time:** | 10:00 AM Local Time |
| **Submittal Location:** | Procurement & Contract Management Department<br>*(Note: Follow the submittal instructions listed in this document to electronically upload a proposal package)* |

**Procurement Contact**

Corey Brooks, CLGPO
Senior Procurement Specialist
704.283.3683
corey.brooks@unioncountync.gov

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# 1 NOTICE OF ADVERTISEMENT

**Union County, North Carolina**
**Request for Proposals No. 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

Electronic proposals will be received by the Union County's Procurement & Contract Management Department until **10:00 AM local time on August 21, 2025.** Late submittals will not be accepted.

Union County, North Carolina, through Union County Water, is seeking proposals from qualified Firms to provide Temporary Field Technician Staffing Services in response to this solicitation.

RFP No. 2025-050 may be examined at the Union County Government Center, Procurement & Contract Management Department, 500 North Main Street, Suite 709, Monroe, NC 28112, Monday through Friday between the hours of 8:00 am and 5:00 pm. Copies of the solicitation may be obtained from the locations listed below:

1. Download the Bid Documents from the Union County Web-Site www.unioncountync.gov (Procurement Page, Current Bids).

2. Download the Solicitation Documents from the State of North Carolina eVP website: https://evp.nc.gov/solicitations/ (Search County of Union)

All questions about the meaning or intent of the Bidding Documents are to be submitted in writing to the Procurement contact person listed on the cover page (corey.brooks@unioncountync.gov) no later than **5:00 PM Local Time on August 5, 2025**.

Union County reserves the right to reject any or all proposals, to waive technicalities and to make such selection deemed in its best interest. Union County also reserves the right to award to multiple vendors. Service Providers are required to comply with the non-collusion requirements set forth in the Solicitation Documents.

Union County encourages good faith effort outreach to Minority Businesses (HUB Certified) and Small Businesses.

*-End of Advertisement-*

# 2 SUBMITTAL DEADLINE AND QUESTION INFORMATION

## 2.1 PROPOSAL SUBMISSION DEADLINE

All Proposal Submittals are to be received by the Union County Procurement & Contract Management Department no later than **10:00 AM Local Time on August 21, 2025,** per the instructions below. Any proposals received after this date and time shall be rejected without exception.

## 2.2 PROPOSAL SUBMISSION REQUIREMENTS

The proposal must be submitted electronically using the following link: https://lfportal.unioncountync.gov/Forms/procurementsubmit. The proposal must be signed by a person who is authorized to bind the proposing Company. Instructions for preparing the proposal are provided herein.

Select the solicitation drop down arrow and choose this RFP from the list. Complete the form, upload your proposal as one (1) complete document, and select submit. The maximum accepted size is 30 MB. A delivery notification email, from LF-Forms@co.union.nc.us, will be sent as your confirmation of receipt.

**Paper submissions and/or email submissions will not be accepted.**

There is no expressed or implied obligation for Union County to reimburse Offerors for any expenses incurred in preparing proposals in response to this request.

Union County reserves the right to reject any or all proposals, to waive technicalities and to make such selection deemed in its best interest, cancel this solicitation and award to multiple vendors.

## 2.3 PROPOSAL QUESTIONS

Proposal questions will be due on or before **5:00 pm Local Time on August 5, 2025**. The primary purpose is to provide participating Offerors with the opportunity to ask questions, in writing, related to the RFP.

Submit questions by e-mail to Corey Brooks at corey.brooks@unioncountync.gov by the deadline shown above. **The email should identify the proposal number and project title.** All questions and answers may be posted as addenda on the Union County Website or the State of North Carolina eVP Website as indicated on the advertisement page.

## 2.4 PROPOSAL ADDENDUM

Union County may modify the RFP prior to the date fixed for submission of proposals by the issuance of an addendum. Should an Offeror find discrepancies or omissions in this RFP, or any other documents provided by Union County, the Offeror should immediately notify the County of such potential discrepancy in writing via email as noted above.

Any addenda to these documents shall be issued in writing. No oral statements, explanations, or commitments by anyone shall be of effect unless incorporated in the written addenda. Receipt of Addenda shall be acknowledged by the Offeror on Appendix C, Addendum and Anti-Collusion Form.

### 2.5 COMMUNICATION

All communications, any modifications, clarifications, amendments, questions, responses or any other matters related to this Request for Proposals must be made only through the Procurement Contact noted on the cover of this RFP. A violation of this provision is cause for the County to reject a Company's proposal. No contact regarding this document with other County employees is permitted and may be grounds for disqualification.

## 3 PURPOSE

### 3.1 INTRODUCTION

Union County, North Carolina (County), through Union County Water, is seeking proposals from qualified Companies to provide Field Technician Assistant Temporary Staffing Services in Union and surrounding counties.

### 3.2 COUNTY

The County (estimated population 256,452) is located in the central, southern piedmont. The County provides its citizens with a full array of services that include public safety, water/wastewater utilities and sanitation, human services, cultural and recreational activities, and general government administration.

## 4 OVERVIEW

Union County's Water & Sewer Division is seeking temporary staffing services to fill **Field Technician Assistant** positions on an **as-needed basis**. These temporary employees will support field crews responsible for flushing, inspecting, and maintaining water and sewer infrastructure throughout the County.

Assignments will typically run for **up to six months**, but actual duration may vary based on operational needs. Work hours are generally **Monday through Friday**, from **8:00 AM to 5:00 PM or 7:00 AM to 4:00 PM**, depending on weather and scheduling.

Proposing firms must demonstrate the ability to recruit and supply qualified candidates with prior experience or aptitude for field work, preferably in public utilities, construction, or environmental services.

Union County reserves the right to:

- Make staffing requests on an as-needed basis,
- Interview candidates before assignment,
- Cancel assignments for any candidate who does not meet County expectations,

- Award contracts to one or more firms, depending on qualifications and pricing.

# 5 SPECIFICATIONS AND REQUIREMENTS

## 5.1 POSITION TITLE

**Field Technician Assistant –** Water & Sewer Division

## 5.2 JOB SUMMARY

Field Technician Assistants support Union County's Water & Sewer Division in field-based operations involving water and sewer line maintenance. These positions are physically demanding and require work in outdoor environments under varying conditions. The role involves working closely with a CDL Driver to perform flushing, inspection, and related tasks.

## 5.3 WORK ENVIRONMENT & SCHEDULE

- Ride with a CDL Driver to job sites across Union County.
- Safely open manholes using a manhole hook.
- Guide and position flushing hoses during sewer line maintenance.
- Enter and exit vehicles only when stopped, following all safety procedures.
- Maintain communication with drivers and crews to ensure safe, efficient workflows.
- Follow all OSHA safety standards and County protocols.
- Maintain cleanliness and organization of the work area.

## 5.4 QUALIFICATIONS

- Outdoor work in all weather conditions.
- Physical demands include lifting, bending, standing for extended periods, and handling equipment.
- Typical hours: Monday–Friday, 8:00 AM–5:00 PM or 7:00 AM–4:00 PM depending on weather.
- Assignments will vary in duration but are generally expected to last up to six months.

## 5.5 SAFETY RESTRICTIONS & REQUIREMENTS

### 5.5.1 WORKSITE BEHAVIOR AND EQUIPMENT RESTRICTIONS

- No employee shall enter a manhole at any time.
- Employees are strictly prohibited from removing, attaching, or operating any truck equipment, including valves, latches, and attachments. These tasks are the sole responsibility of the CDL driver.
- Employees must remain inside the vehicle while in transit and may only exit the vehicle when it is at a complete stop and only upon direction from the driver or supervisor.
- Employees may ride inside the vehicle but are not permitted to stand on ladders or hang from any part of the vehicle's exterior.

### 5.5.2 PERSONAL PROTECTIVE EQUIPMENT (PPE)

The following PPE is mandatory and must be worn at all times while on County worksites:

- Hard hat
  - Provided by Union County
- Steel-toe boots
  - **Not** Provided by Union County
- Safety vest
  - Provided by Union County
- Goggles
  - Provided by Union County
- Gloves
  - Provided by Union County

Union County will provide all necessary tools and vehicles for use in the field; however, only County staff are permitted to operate County vehicles. Temporary personnel must be able to ride in a County vehicle but will not be authorized to drive.

### 5.5.3 TRAINING REQUIREMENTS

- All employees must successfully complete a County-approved safety training session prior to the start of their assignment.
- Blood Born Pathogen Training must be provided prior to assignment

Union County reserves the right to immediately remove any temporary worker from a job site if safety rules are violated or if their conduct poses a risk to themselves or others.

### 5.5.4 DRUG TESTING AND BACKGROUND CHECKS

All temporary employees must pass a background check and drug screening prior to assignment. Union County reserves the right to approve or reject any candidate based on these results.

## 5.6 ADDITIONAL NOTES

• Union County reserves the right to interview and approve any temporary worker prior to assignment.

• The County will not be responsible for payment to individual workers.

• The staffing firm shall maintain all required payroll records, tax withholdings, and insurances in compliance with federal, state, and local law.

# 6 DETAILED SUBMITTAL REQUIREMENTS AND INSTRUCTIONS

## 6.1 TERMS OF SUBMISSION

All material received from a person or company ("Respondent") in response to this solicitation shall become the property of Union County and will not be returned to the Respondent. Any and all costs incurred by a Respondent in preparing, submitting, or presenting submissions are the Respondent's sole responsibility and Union County shall not reimburse the Respondent. All responses to this solicitation will be considered a public record and subject to disclosure under applicable public records law.

Any material in a response which the Respondent considers a trade secret and exempt from disclosure as a public record under applicable law, including N.C.G.S. §§ 132-1.2 and 66-152, must be properly designated as a trade secret. In order to properly designate such material, the Respondent must: (i) submit any trade secret materials in a separate envelope, or file, from all other submitted material, being clearly marked as "Trade Secret – Confidential and Proprietary Information," and (ii) stamp the same trade secret/confidentiality designation on each page of the materials therein which contain trade secrets.

To the extent consistent with public records law, Union County will make reasonable efforts to maintain the confidential nature of trade secrets, as determined by Union County and subject to the conditions set forth herein. Respondent understands and agrees by submitting a response to this solicitation, that if a request is made to review or produce a copy of any information in the Respondent's materials which was properly labeled by the Respondent as a trade secret, Union County will notify the Respondent of the request and the date that such materials will be released to the requestor unless the Respondent obtains a court order enjoining that disclosure. If the Respondent fails to obtain the court order enjoining disclosure prior to that date, Respondent understands and agrees that Union County will release the requested information to the requestor on that date.

Furthermore, the Respondent also agrees to indemnify and hold harmless Union County and each of its officers, employees, and agents from all costs, damages, and expenses incurred in connection with refusing to disclose any material that has been designated as a trade secret by Respondent.

## 6.2 PROPOSAL FORMAT

**The County desires all responses to be identical in format in order to facilitate comparison.** While the County's format may represent a departure from the vendor's preference, the County requests adherence to the format. All responses are to be in the format described below.

Offerors should prepare their proposals in accordance with the instructions outlined in this section. Each proposer is required to submit the proposal electronically – Refer to page 5, 2.2. Each section should be identified as described below. Proposals should be prepared

as simply as possible and provide a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the RFP.

The successful Offeror's proposal must include all responses to the requirements contained within this RFP and all appendices (if applicable) must be completed in their entirety.

By submitting a proposal, the successful Offeror agrees to all applicable provisions, terms and conditions associated with this RFP. This solicitation, the successful bidder's submitted proposal, all appendices and attachments (if applicable), and stated terms and conditions may become part of the resulting contract.

Utmost attention should be given to accuracy, completeness, and clarity of content. All parts, pages, figures, or tables should be numbered and clearly labeled. Response information should be limited to pertinent information only. Marketing and sales type information is not to be included.

Omissions and incomplete answers may be deemed unresponsive. Please initial any corrections.

**The proposal should be organized and identified by section as follows:**

- **Section 1 –** Cover Letter
- **Section 2 –** Company Background and Experience
- **Section 3 –** Staff Information
- **Section 4 –** Methodology and Implementation Plan
- **Section 5 –** References
- **Section 6 –** Cost Proposal (Appendix A)
- **Section 7 –** Required Forms
  - Appendix B – Compliance (signed)
  - Appendix C – Proposal Submission Form (signed)
  - Appendix D – Addenda Receipt and Anti-Collusion (signed)

**There are seven (7) Sections to this proposal. The instructions for each Section are outlined below.**

Omissions and incomplete answers may be deemed unresponsive. Please initial any corrections.

### 6.2.1 SECTION 1 – COVER LETTER

In your cover letter, provide the following information about your company.

1. Legal Company Name and DBA (if applicable)
   Address
   Telephone Number

Website Address

2. **Name of Single Point of Contact**
   **Title**
   **Direct Telephone Number**
   **Direct Email Address**

3. Name of Person with Binding Authority
   Title
   Address
   Direct Telephone Number
   Direct Email Address

4. Stipulate that the proposal price will be valid for a period of 180 days.
5. Make the following representations and warranty in the cover letter, the falsity of which might result in rejection of its proposal: "The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts."

### 6.2.2 SECTION 2 – COMPANY BACKGROUND AND EXPERIENCE

This section provides each vendor with the opportunity of demonstrating how its history, organization, and partnerships differentiate it from other entities. Careful attention should be paid to providing information relevant to Union County needs.

Provide a concise profile of the Proposer's organization to include the following:

- A brief history of your company, including the number of years in business under the current name and structure.
- A summary of the services offered by your organization and your experience providing temporary field or utility staffing.
- Assets or resources available to meet Union County's service requirements (e.g., recruiter capacity, candidate pools, safety program support).
- Disclosure of any current or pending litigation that may impact your ability to perform under this contract.
- A description of key differentiators that set your company apart from others in the staffing industry, especially those relevant to field-based public sector assignments.

### 6.2.3 SECTION 3 – STAFF INFORMATION

Provide brief resumes of staff who will be associated with this project and indicate the functions that each will perform. Include copies of certifications and/or licenses.

### 6.2.4 SECTION 4 – METHODOLOGY AND IMPLEMENTATION PLAN

Provide a detailed description of the approach and methodology to be used to provide Field Technician Temporary Staffing Services to Union County including, but not limited to the following:

- A detailed implementation plan to satisfy the requirements of this solicitation;
- Project management and implementation strategies;
- Detailed description of efforts your firm will undertake to achieve client satisfaction;
- Detailed description of specific tasks you will require from County staff;

### 6.2.5 SECTION 5 - REFERENCES

Provide three (3) references for projects similar to this solicitation and include the following:

- Company Name
- Contact Name and Title
- Address
- Phone Number
- Email Address

### 6.2.6 SECTION 6 – COST PROPOSAL

Complete and submit Appendix A – Cost Proposal

### 6.2.7 SECTION 7 – REQUIRED FORMS

Offerors must include signed copies of the following documents:

- Appendix B– Proposal Submission
- Appendix C – Addenda Receipt and Anti-Collusion

# 7 EVALUATION CRITERIA AND SELECTION PROCESS

## 7.1 SELECTION PARTICIPANTS

1. Maintaining the integrity of the RFP process is of paramount importance for the County. To this end, please do not contact any members of Union County or its staff regarding the subject matter of this RFP until a selection has been made, other than the County's designated contact person identified in the introduction to this RFP.

2. Representatives of Union County will read, review, and evaluate the RFP independently based on the evaluation criteria. Union County reserves the right to conduct interviews with a shortlist of selected Offerors. Failure to abide by this requirement shall be grounds for disqualification from this selection process.

3. The Owner will establish an RFP Evaluation Team to review and evaluate the RFPs. The RFP Evaluation Team will evaluate the RFPs independently in accordance with the published evaluation criteria. Union County reserves the right to conduct interviews with a shortlist of selected respondents.

4. At its sole discretion, the Owner may ask written questions of Offerors, seek written clarification, and conduct discussions with Offerors on the RFPs.

5. The County reserves the right to determine the suitability of proposals on the basis of a proposal meeting scope and submittal criteria listed in the RFP. Evaluation criteria and other relevant RFP information will be used to assist in determining the finalist vendor.

## 7.2 EVALUATION SELECTION PROCESS

A weighted analysis of the evaluation criteria will be utilized to determine the vendor that represents the best value solution for the County.

In the evaluation and scoring/ranking of Offerors, the Owner will consider the information submitted in the RFP as well as the meetings (if applicable) with the respect to the evaluation criteria set forth in the RFP.

The initial evaluation criteria/factors and relative weights listed below will be used to recommend selection of the Proposed Offeror or for the purpose of selecting Short-Listed Offerors. The County may choose to award without engaging in interview discussions.

| RFP Criteria | Weights |
|---|---|
| Company Background and Experience | 40% |
| Project Approach and Implementation Plan | 35% |
| Cost Schedule | 15% |
| Compliance with Submittal Requirements | 10% |

After identification of Short-Listed Offerors, the Owner may or may not decide to invite Short-Listed firms to interviews. If interviews are scheduled with the Short-Listed Offerors, previous evaluation and rankings are not carried forward. For the purpose of selecting a Preferred Offeror, the evaluation criteria will be given the following relative weights:

| Interview Criteria | Weights |
|---|---|
| Proposed Approach, Implementation and Staff | 65% |
| Price, Quality and Relevance of Interview as it Relates to the Scope of the RFP | 35% |

## 7.3 AWARD PROCEDURE

Union County has the right to reject any or all proposals, to engage in further negotiations with any Company submitting a proposal, and/or to request additional information or

clarification. The County is not obligated to accept the lowest cost proposal. The County may accept the proposal that best serves its needs, as determined by County officials in their sole discretion.

The County reserves the right to make an award without further discussion of the proposals received. Therefore, it is important that the proposal be submitted initially on the most favorable terms.

A proposal may be rejected if it is incomplete. Union County may reject any or all proposals and may waive any immaterial deviation in a proposal.

More than one proposal from an individual, Offeror, partnership, corporation or association under the same or different names, will not be considered.

The County reserves the right to enter into negotiations with the top ranked Offeror. However, negotiations with the top ranked Offeror does not signify a commitment by Union County to execute a contract or to continue discussions.

The County reserves the right to terminate negotiations at any time and for any reason.

The County may select and enter into negotiations with the next most advantageous Proposer if negotiations with the initially chosen Proposer are not successful.

The award shall be made in the best interest of the County. This Request for Proposal is not subject to any competitive bidding requirements of North Carolina law. The County reserves the right to accept other than the most financially advantageous proposal.

The award document will be a Contract incorporating, by reference, all the requirements, terms and conditions of the solicitation and the Offeror's proposal as negotiated.

### 7.4 CONFLICT CERTIFICATION

The Offeror must certify that it does not have any actual or potential conflicts of interest with, or adversarial litigation against the County or any of its officers or employees. During the course of the contractual relationship formed pursuant to this solicitation, any such conflict of interest, whether newly arising or newly discovered, must be disclosed to the County in writing.

## 8 GENERAL CONDITIONS AND REQUIREMENTS

### 8.1 TERMS AND CONDITIONS

The contract award may have an initial term of three (3) years with a two (2) one-year renewal option at the County's discretion, pending annual budget approval.

All payroll taxes, liability and worker's compensation are the sole responsibility of the Offeror. The Offeror understands that an employer/employee relationship does not exist under this contract.

All proposals submitted in response to this request shall become the property of Union County and as such, may be subject to public review.

## 8.2 CONTRACTUAL OBLIGATIONS

The contents of this Proposal and the commitments set forth in the Proposal shall be considered contractual obligations, if a contract ensues. Failure to accept these obligations may result in cancellation of the award. All legally required terms and conditions shall be incorporated into final contract agreements with the selected Service Provider(s).

## 8.3 SUB-CONTRACTOR/PARTNER DISCLOSURE

A single Company may propose the entire solution. If the proposal by any Company requires the use of sub-contractors, partners, and/or third-party products or services, this must be clearly stated in the proposal. The Company submitting the proposal shall remain solely responsible for the performance of all work, including work that is done by sub-contractors.

## 8.4 EXCEPTION TO THE RFP

An "exception" is defined as the Service Provider's inability or unwillingness to meet a term, condition, specification, or requirement in the manner specified in the RFP. All exceptions taken must be identified and explained in writing and must specifically reference the relevant section(s) of this RFP. Other than exceptions that are stated in compliance with this Section, each proposal shall be deemed to agree to comply with all terms, conditions, specifications, and requirements of this RFP. If the Service Provider provides an alternate solution when taking an exception to a requirement, the benefits of this alternate solution and impact, if any, on any part of the remainder of the Service Provider's solution, must be described in detail.

## 8.5 MODIFICATION OR WITHDRAWAL OF PROPOSAL

Prior to the scheduled closing time for receiving proposals, any Offeror may withdraw their proposal. After the scheduled closing time for receiving proposals, no proposal may be withdrawn for 180 days. Only written requests for the modification or correction of a previously submitted proposal that are addressed in the same manner as proposals and are received by the County prior to the closing time for receiving proposals will be accepted. The proposal will be corrected in accordance with such written requests, provided that any such written request is in a sealed envelope that is plainly marked "Modification of Proposal" – with solicitation number and name on the front of the envelope. Oral, telephone, or fax modifications or corrections will not be recognized or considered.

## 8.6 EQUAL EMPLOYMENT OPPORTUNITY

All Firms will be required to follow Federal Equal Employment Opportunity (EEO) policies. Union County will affirmatively assure that on any project constructed pursuant to this advertisement, equal employment opportunity will be offered to all persons without regard to race, color, creed, religion, national origin, sex, and marital status, status with regard to public assistance, membership or activity in a local commission, disability, sexual orientation, or age.

## 8.7 MINORITY AND SMALL BUSINESS PARTICIPATION PLAN

It is the policy of Union County that Minority Businesses (MBEs), Disadvantaged Business Enterprises (DBEs) and other small businesses shall have the opportunity to compete fairly in contracts financed in whole or in part with public funds. Consistent with this policy, Union County will not allow any person or business to be excluded from participation in, denied the benefits of, or otherwise be discriminated against in connection with the award and performance of any contract because of sex, race, religion, or national origin.

## 8.8 LICENSES

The successful Firm(s) shall have and maintain a valid and appropriate business license (if applicable), meet all local, state, and federal codes, and have current all required local, state, and federal licenses.

## 8.9 E-VERIFY

E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. Offeror/Firm shall ensure that Firm and any Subcontractor performing work under this contract: (i) uses E-Verify if required to do so; and (ii) otherwise complies with applicable law.

## 8.10 DRUG-FREE WORKPLACE

During the performance of this Request, the Firm agrees to provide a drug-free workplace for his employees; post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the workplace and specify the actions that will be taken against employees for violations of such prohibition; and state in all solicitations or advertisements for employees placed by or on behalf of the firm that the Firm maintains a drug-free workplace.

For the purposes of this section, “drug-free workplace” means a site for the performance of work done in connection with a specific contract awarded to a Contractor/Firm in accordance with this chapter, the employees of whom are prohibited from engaging in the

unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the Request.

## 8.11 INSURANCE

One or more of the following insurance limits may be required if it is applicable to the project. The County reserves the right to require additional insurance depending on the nature of the agreement.

At Contractor's sole expense, Contractor shall procure and maintain the following minimum insurances with insurers authorized to do business in North Carolina and rated A-VII or better by A.M. Best or as otherwise authorized by the Union County Risk Manager.

A. WORKERS' COMPENSATION
Statutory (coverage for three or more employees) limits covering all employees, including Employer's Liability with limits of:

| | |
|---|---|
| $500,000 | Each Accident |
| $500,000 | Disease - Each Employee |
| $500,000 | Disease - Policy Limit |

B. COMMERCIAL GENERAL LIABILITY
(for any agreement unless otherwise waived by the Risk Manager)
Covering Ongoing and Completed Operations involved in this Agreement.

| | |
|---|---|
| $2,000,000 | General Aggregate |
| $2,000,000 | Products/Completed Operations Aggregate |
| $1,000,000 | Each Occurrence |
| $1,000,000 | Personal and Advertising Injury Limit |

C. COMMERCIAL AUTOMOBILE LIABILITY
(for any agreement involving the use of a contractor vehicle while conducting services associated with the agreement)

| | |
|---|---|
| $1,000,000 | Combined Single Limit - Any Auto |

D. PROFESSIONAL LIABILITY
(only for any agreement providing professional service such as engineering, architecture, surveying, consulting services, etc)

| | |
|---|---|
| $1,000,000 | Claims Made |

Contractor shall provide evidence of continuation or renewal of Professional Liability Insurance for a period of two (2) years following termination of the Agreement.

E. POLLUTION LIABILITY INSURANCE
(for any agreement involving the clean-up or transportation of pollutants)

$1,000,000 Claims Made

Contractor shall provide evidence of continuation or renewal of Pollution Liability Insurance for a period of two (2) years following termination of the Agreement.

F. NETWORK SECURITY & PRIVACY LIABILITY (CYBER)
(for any agreement involving software applications)

$1,000,000 Claims Made

Contractor shall provide evidence of continuation or renewal of Technology Errors & Omissions Insurance for a period of two (2) years following termination of the Agreement.

G. Builder's Risk
(for any agreement involving above ground construction projects)
Amount of Contract

**ADDITIONAL INSURANCE REQUIREMENTS**

A. The Contractor's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:

**UNION COUNTY, ITS OFFICERS, AGENTS AND EMPLOYEES ARE INCLUDED AS ADDITIONAL INSURED WITH RESPECTS TO THE GENERAL LIABILITY INSURANCE POLICY.**

Additional Insured status for Completed Operations shall extend for a period of not less than three (3) years from the date of final payment.

B. Before commencement of any work or event, Contractor shall provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. Contractor shall have no right of recovery or subrogation against Union County (including its officers, agents and employees).

D. It is the intention of the parties that the insurance policies afforded by contractor shall protect both parties and be primary and non-contributory coverage for any and all losses covered by the above-described insurance.

E. Union County shall have no liability with respect to Contractor's personal property whether insured or not insured. Any deductible or self-insured retention is the sole responsibility of Contractor.

F. Notwithstanding the notification requirements of the Insurer, Contractor hereby agrees to notify County's Risk Manager at 500 N. Main Street # 130, Monroe, NC 28112, within two (2) days of the cancellation or substantive change of any insurance policy set out herein. Union, in its sole discretion, may deem failure to provide such notice as a breach of this Agreement.

G. The Certificate of Insurance should note in the Description of Operations the following:

Department: _____
Contract #: _____

H. Insurance procured by Contractor shall not reduce nor limit Contractor's contractual obligation to indemnify, save harmless and defend Union County for claims made or suits brought which result from or are in connection with the performance of this Agreement.

I. Certificate Holder shall be listed as follows:

Union County
Attention: Risk Manager
500 N. Main Street, Suite #130
Monroe, NC 28112

J. If Contractor is authorized to assign or subcontract any of its rights or duties hereunder and in fact does so, Contractor shall ensure that the assignee or subcontractor satisfies all requirements of this Agreement, including, but not limited to, maintenance of the required insurances coverage and provision of certificate(s) of insurance and additional insured endorsement(s), in proper form prior to commencement of services.

## 8.12 INDEMNIFICATION

Contractor agrees to protect, defend, indemnify and hold Union County, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind in connection with or arising out of this agreement and/or the performance hereof that are due, in whole or in part, to the negligence of the Contractor, its officers, employees, subcontractors or agents. Contractor further agrees to investigate, handle, respond to, provide defense for, and defend the same at its sole expense and agrees to bear all other costs and expenses related thereto.

# 9 APPENDIX A – COST PROPOSAL

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

Company Name: _____

Provide minimum and maximum hourly rates for a temporary contract, a contract to hire and a direct hire contract per the positions indicated below. Hourly rates should include all overhead, taxes, and administrative fees unless otherwise noted. In addition, provide miscellaneous fees as described below.

| Hourly Rate to be Charged to Union County | | | | |
|---|---|---|---|---|
| Position | Temporary Contract | | Contract to Hire | |
| | Minimum Rate | Maximum Rate | Minimum Rate | Maximum Rate |
| Field Technician Assistant | | | | |

| Miscellaneous Fees - List all required fees. | |
|---|---|
| *Conversion Fee - List as Percentage | |
| **Payroll Service | |
| | |

***Union County elects to permanently hire a temporary worker as a full-time County employee**
**** Union County provides the applicant to Offeror for payroll purposes only.**

## 10 APPENDIX B – PROPOSAL SUBMISSION FORM

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

***This Proposal is submitted by:***

Company Legal Name: _____

Representative Name: _____

Representative Signature: _____

Representative Title: _____

Address: _____

City/State/Zip: _____

Email Address: _____

Phone Number: _____

Website Address: _____

**It is understood that Union County reserves the right to reject any and all proposals, to make awards according to the best interest of the County, to waive formalities, technicalities, to recover and re-proposal this project. Proposal is valid for 180 calendar days from the Proposal due date and is submitted by an executive of the company that has authority to contract with Union County, NC.**

Name: _____

Title: _____

Signature: _____

Date: _____

## 11 APPENDIX C – ADDENDUM AND ANTI-COLLUSION FORM

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

Please acknowledge receipt of all addenda by including this form with your Proposal. Any questions or changes received will be posted as an addendum on www.co.union.nc.us and/or www.ips.state.nc.us. It is your responsibility to check for this information.

| Addendum No. | Date Downloaded |
|---|---|
| | |
| | |
| | |
| | |

**I certify that this proposal is made in good faith and without collusion with any other offeror or officer or employee of Union County.**

Company Name: _____

Name: _____

Title: _____

Email Address: _____

Signature: _____

Date: _____

# 12 APPENDIX D – TEMPLATE CONTRACT

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**DO NOT SUBMIT WITH PROPOSAL**

*Information Purposes Only*

# 13 APPENDIX E – VENDOR PAYMENT NOTIFICATION

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**DO NOT SUBMIT WITH PROPOSAL**

*Information Purposes Only*

**Finance Department**
500 North Main Street Suite #714
Monroe, NC 28112 T. 704-283-3813
www.unioncountync.gov

ATTENTION: ACCOUNTS PAYABLE VENDORS

As part of our Fraud Prevention Program, Union County now prefers two methods for payments to vendor accounts. These methods allow for faster and easier payments to vendors.

The first and preferred method available is to accept a VISA card payment from the County. If you accept payment via VISA, payment is made at the time of the transaction or upon receipt and approval of the invoice.

The second method is an Electronic Funds Transfer. (EFT) This means that you will receive payment of invoices due directly into your bank account. With this method, you will get an email confirmation giving you the date, invoice numbers, and total amount paid. Your payment will be available to you on Monday (or the first banking day if Monday is a bank holiday) following receipt of an approved invoice from the County department invoiced.

An EFT Enrollment Form to enroll in the program is attached for your convenience. You can also visit the Union County website at www.unioncountync.gov at any time to get a new form if your banking information changes. If the banking information changes and you do not notify us, it will delay receipt of payment for invoices.

If you wish to receive payment via the County's VISA card, please contact Heather Howey at 704-283-3539, or send an email to ap@unioncountync.gov and you will be added to the list of vendors accepting the VISA card method of payment.

Union County prefers all vendors participate in one of the two methods described above.

Thank you in advance for your participation.

# Request for Proposals 2025-050

## Field Technician Water & Sewer Division Temporary Staffing Services

## ADDENDUM No. 1

## ISSUE DATE: August 14, 2025

Responding Offerors on this project are hereby notified that this Addendum shall be made a part of the above named RFP document.

The following items add to, modify, and/or clarify the RFP documents and shall have the full force and effect of the original Documents. This Addendum shall be acknowledged by the Offeror in the RFP document.

**Question/Answer**

1. **Question:** Is this a new contract or a re-compete?

   **Answer:** This is a new contract

2. **Question:** If this is a re-compete, who is (are) the incumbent(s)?

   **Answer:** Refer to Question/Answer section, Item #1

3. **Question:** If it is a re-compete, can you provide us the current awarded contract(s), or would we have to file a FOIA?

   **Answer:** Refer to Question/Answer section, item #1

4. **Question:** Is there an MBE, WBE, small business requirement?

   **Answer:** No. There is no requirement for MBE, WBE, or small business participation for this RFP. However, as stated in Section 1 – Notice of Advertisement, Union County encourages good faith effort outreach to Minority Businesses (HUB Certified) and Small Businesses.

5. **Question:** How many technicians are you anticipating to onboard?

   **Answer:** The number is based on vacancies however we are anticipating three (3).

6. **Question:** Who is the incumbent for these services?

   **Answer:** Refer to Question/Answer section, item #2.

7. **Question:** How long have they had the contract?

   **Answer:** Refer to Question/Answer section, Item #1.

8. **Question:** What is the current markup for past contracts?

   **Answer:** Refer to Question/Answer section, Item #1.

9. **Question:** What is the anticipated annual and total spend for this contract?

   **Answer:** The anticipated annual spend for this contract is estimated at approximately $150,000. This figure is based on projected staffing needs and may vary from year to year depending on vacancies, operational requirements, and actual hours worked.

10. **Question:** If government-mandated costs or expenses are enacted during the contract term, will respondents be allowed to request rate increases to cover these higher rates? i.e. Minimum wage?

    **Answer:** Rate adjustments for government-mandated costs may be considered at the County's discretion if documentation is provided

11. **Question:** How many awards does the customer anticipate making?

    **Answer:** The County anticipates making one (1) or two (2) awards for this contract. The final number of awards will be determined based on the proposals received, overall qualifications, pricing, and the County's operational needs.

12. **Question:** Is RFP tied to Davis Bacon Act?

    **Answer:** No, this contract is not subject to the Davis-Bacon Act.

13. **Question:** How will orders be released for this award? Who places orders?

    **Answer:** Ordering will be done by UC Water

14. **Question:** Does the County use employee incentives, like payroll deductions difference for wellness compliance?

    **Answer:** No. The County does not offer employee incentives such as payroll deduction differences for wellness compliance under this contract. Temporary Field Technician Assistants will be engaged solely for the scope of work outlined in Section 5 of the RFP and will not participate in County employee benefit or incentive programs.

15. **Question:** Is ordering done from HR only via email released or in a portal?

    **Answer:** Refer to Question/Answer section, Item #13

16. **Question:** Do the employees need to be OSHA 10 certified or just trained?

    **Answer:** Employees are not required to hold an OSHA 10 certification. However, as outlined in Section 5.5.3 of the RFP, all temporary staff must complete County-approved safety training prior to assignment, including Bloodborne Pathogen Training, and must follow all applicable OSHA safety standards while on the job.

17. **Question:** Do we supply the payroll service fee?

    **Answer:** Refer to Appendix A – Cost Proposal (page 20 of RFP) where payroll service is listed; answer: "Yes, if applicable, list in Miscellaneous Fees on Appendix A

18. **Question:** Who is the incumbent for these services?

**Answer:** Refer to Question/Answer section, Item #2

19. **Question:** How long have they had the contract?

    **Answer:** Refer to Question/Answer section, Item #1.

20. **Question:** What is the current markup for past contracts?

    **Answer:** Refer to Question/Answer section, Item #1.

21. **Question:** What is the anticipated annual and total spend for this contract?

    **Answer:** Refer to Question/Answer section, Item #9.

22. **Question:** Does the county provide the safety and blood born pathogen training, or do we have to provide?

    **Answer:** It is the expectation that our firm arrange for training however we will pay for the Hep A and B Vaccine. First day safety orientation then badge issued and assigned to Crew Leader.

    a. **Question:** If we provide, can those costs be passed on to the county?

       **Answer:** Training costs should be included in the hourly rates provided in Appendix A unless otherwise agreed upon in writing by the County prior to the training

23. **Question:** Could Union County provide an estimate of the average number of temporary staff needed per month/quarter, based on historical data or projected needs?

    **Answer:** Refer to Question/Answer section, Item #5

24. **Question:** Are there specific peak seasons or periods where the need for temporary staff is historically higher?

    **Answer:** No. The need for temporary staff is driven by vacancies and operational requirements rather than seasonal fluctuations. Requests for staffing may occur at any time throughout the year based on workload and personnel changes.

25. **Question:** While assignments typically run for up to six months, could Union County provide more insight into the typical actual duration of assignments?

    **Answer:** The actual duration of each assignment is based on the length of the vacancy and operational needs. While assignments can run for up to six (6) months, many align with the time required to fill the position permanently or to complete specific project

work. As a result, some assignments may be shorter, while others may extend to the maximum duration allowed.

26. **Question:** Are most assignments closer to a few weeks, two months, or do they frequently extend towards the six-month maximum?

    **Answer:** While assignment lengths vary, most placements fall within a two (2) to six (6) month range. The actual duration is determined by the length of the vacancy, operational requirements, and the County's staffing needs. Some assignments may conclude sooner if the position is filled internally or project work is completed ahead of schedule.

27. **Question:** Are there target response times for submitting candidates once a request is made?

    **Answer:** The County's target timeframe for candidate submittals is generally within two (2) to four (4) weeks from the initial request. Shorter turnaround times may be required for urgent staffing needs, and vendors are encouraged to identify qualified candidates as quickly as possible to minimize operational disruptions.

28. **Question:** Beyond "prior experience or aptitude for field work," are there specific types of public utilities, construction, or environmental services experience that Union County finds most valuable or relevant for these positions?

    **Answer:** While there is no requirement for specialized licensing or certification, candidates with prior experience in public utilities, construction, or environmental services that involve outdoor, physically demanding work are preferred. Skills such as safe use of basic hand tools (e.g., shovels, hammers, weed trimmers), working in and around active utility sites, and familiarity with water and sewer infrastructure support tasks are valuable. Candidates must also be able to ride in County vehicles to job sites and work effectively as part of a field crew under varying weather conditions.

29. **Question:** If provided by the county, what is the typical schedule/availability of these training sessions?

    **Answer:** N/A

30. **Question:** Are there any specific types of hand tools or basic equipment that Field Technician Assistants are expected to be familiar with or be able to use upon starting an assignment?

    **Answer:** Basic Hand Tools like hammer, shovel, and Weed Trimmers.

31. **Question:** Is there a specific vendor or process we must use for background checks and drug testing, or can we utilize our own reputable screening vendors as long as they meet the county's minimum standards?

**Answer:** The selected firm may use its own reputable background check and drug screening vendors, provided the process meets or exceeds the County's minimum standards outlined in Section 5.5.4 of the RFP. All candidates must successfully pass both screenings prior to assignment, and Union County reserves the right to approve or reject any candidate based on the results.

32. **Question:** Will Union County accept candidates with prior non-violent misdemeanor records, or is a clean record strictly required?

    **Answer:** Candidates will be evaluated individually; final acceptance subject to background check results and County approval.

33. **Question:** Are temporary staff expected to report to a central location each day, or will they be assigned directly to various field sites?

    **Answer:** Yes, Union County Water Operation Center (Yes 4600 Goldmine Road, Monroe NC 28110).

34. **Question:** Could Union County elaborate on the onboarding process for temporary staff once they are approved (e.g., initial orientation, badge issuance, etc.)?

    **Answer: Answer:** Upon approval, temporary staff will report to the Union County Water Operations Center for onboarding. On their first day, they will complete County-approved safety orientation, including required Bloodborne Pathogen Training, as outlined in Section 5.5.3 of the RFP. After completing orientation, they will be issued a County identification badge and assigned to a Crew Leader for worksite direction and daily supervision.

35. **Question:** Could Union County clarify the circumstances under which the "Payroll Service" fee (where the County provides the applicant for payroll purposes only) would be applicable?

    **Answer:** Refer to Appendix A for clarification. This applies when the County identifies a candidate, and the vendor places them on payroll for administrative purposes only

36. **Question: I**s this for specific internal candidates or other scenarios?

    **Answer:** Primarily for County-identified candidates who require payroll processing through the staffing vendor

37. **Question:** Are overtime hours or weekend work anticipated, and if so, how should that be priced?

    **Answer:** No. Overtime hours and weekend work are not anticipated under this contract. The standard work schedule for Field Technician Assistants is Monday through Friday

during the hours outlined in Section 5.3 of the RFP. In the event that overtime or weekend work is required due to unforeseen operational needs, the County will coordinate with the vendor in advance to determine applicable rates in accordance with the terms of the contract.

38. **Question:** For the payroll-only service model, does the County have volume expectations or a flat administrative fee cap?

    **Answer:** No specific volume or cap is established; vendors should provide proposed rates/fees in Appendix A

39. **Question:** Are there any incumbents currently providing temporary staff support.

    **Answer:** No current incumbent, this is a new contract

40. **Question:** Can Union County provide an estimated number of Field Technician Assistant positions required annually?

    **Answer:** Refer to Question/Answer section, Item #5

41. **Question:** Does Union County plan to evaluate vendors based solely on the Field Technician Assistant position, or might other roles be added in the future under this contract?

    **Answer:** Yes.

42. **Question:** How many positions are expected per year?

    **Answer:** The County anticipates filling approximately three (3) Field Technician Assistant positions per year under this contract. Actual numbers may vary depending on vacancies, operational needs, and project requirements.

43. **Question:** After the six-month duration, is there potential for permanent employment?

    **Answer:** Yes. While assignments are typically temporary and last up to six (6) months, the County may, at its discretion, offer permanent employment to a temporary worker. In such cases, any applicable conversion fees will be handled in accordance with Appendix A – Cost Proposal of the RFP.

44. **Question:** Please disclose the pay range of the CDL truck operator.

    **Answer:** This RFP is for Field Technician Assistant positions only and does not cover CDL Truck Operator positions. Therefore, the County does not maintain or disclose pay ranges for CDL Truck Operators within the scope of this solicitation.

45. **Question:** Once a request is made, how long will the contractor have to fill the request?

**Answer:** The County's target timeframe for candidate submittals is generally within two (2) to four (4) weeks from the initial request. For urgent staffing needs, the County may request a shorter turnaround, and vendors are encouraged to submit qualified candidates as quickly as possible to minimize operational disruptions.

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*End of Addendum No. 1*

**SECTION 1 – COVER LETTER**

**SAGH Staffing, dba AtWork Personnel**
9305 Monroe Rd Suite E, Charlotte, NC 28270
Telephone: (704) 948-7913
Website: https://www.atwork.com/locations/charlotte-east/

**RE: RFP 2025-050 Field Technician Water & Sewer Division Temporary Staffing Services**

To Whom It May Concern:

On behalf of **SAGH Staffing, LLC, doing business as AtWork Personnel**, I am pleased to submit our proposal in response to **RFP 2025-050** for Field Technician Temporary Staffing Services with Union County's Water & Sewer Division.

1. **Company Information:**
    - **Legal Name:** SAGH Staffing, LLC
    - **DBA:** AtWork Personnel
    - **Address:** 9503 Monroe Rd Suite E Charlotte, NC 28270
    - **Telephone:** (704) 948-7913
    - **Website:** https://www.atwork.com/locations/charlotte-east/
2. **Single Point of Contact:**
    - **Name:** Amanda Simpson
    - **Title:** Branch Manager
    - **Direct Telephone:** (704) 948-7913
    - **Email:** asimpson@atwork.com
3. **Person with Binding Authority:**
    - **Name:** Amanda Simpson
    - **Title:** Branch Manager
    - **Address:** 9305 Monroe Rd Suite E Charlotte, NC 28270

- **Direct Telephone:** (704) 948-7913
- **Email:** asimpson@atwork.com

4. We confirm that our proposal price shall remain valid for a period of **180 days** from the date of submission.
5. We further represent and warrant the following:
   *"The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts."*

We appreciate the opportunity to partner with Union County and look forward to the possibility of supporting your team with qualified and reliable field technicians.

## SECTION 2 – COMPANY BACKGROUND AND EXPERIENCE

### Company Overview:

AtWork Personnel is a nationally recognized staffing franchise with over 30 years of experience delivering workforce solutions across a variety of industries. SAGH Staffing, began operating as an AtWork Personnel franchise on September 5, 2024, serving the greater Charlotte, NC region. While our local branch is relatively new, our leadership team brings a combined 25 years of hands-on experience in staffing and recruitment, specifically focused on industrial, construction, and professional sectors.

### Staffing Services & Relevant Experience:

Our services include temporary staffing, temp-to-hire, and direct hire placements tailored to meet the needs of public and private sector employers. We specialize in identifying skilled talent for manufacturing, construction, utility, and administrative roles. Currently, our team is actively providing field technician staffing support to Union County's Water and Sewer Division, which includes worksite visits and close collaboration with County supervisors. This direct engagement has allowed us to gain a clear understanding of field expectations, safety requirements, and performance standards relevant to the County's needs.

### Resources to Support Union County:

- Recruitment Capacity: Our team is comprised of 5 experienced staffing professionals trained to quickly source and screen field-ready candidates.
- Established Talent Pools: We maintain a robust and actively managed database of pre-screened candidates experienced in outdoor, physical, and skilled utility work.
- On-Site Engagement: Our team regularly visits worksites to monitor placement success and stay aligned with operational needs.
- Safety Program: AtWork Personnel enforces a strict safety-first culture, providing all associates with pre-assignment safety orientation and access to industry-specific PPE guidelines and materials.

**Litigation Disclosure:**
SAGH Staffing, and AtWork Personnel have no outstanding or pending litigation that would impact on our ability to perform under this contract.

**Key Differentiators:**

- **Field-Proven Performance**
  We are already successfully staffing Field Technicians for Union County and understand the real-world demands, pace, and expectations of the role.

- **Safety-Driven Model**
  Our staffing model was developed in collaboration with Union County's internal team, ensuring compliance and mitigating workers' compensation risk.

- **Retention and Continuity**
  We prioritize technician retention, reducing operational disruption, retraining costs, and turnover risk.

- **Local, Hands-On Support**
  Our branch team is actively engaged—conducting worksite walkthroughs, tracking associate performance, and maintaining direct communication with County leads.

- **Franchise Strength + Local Expertise**
  We leverage AtWork's national infrastructure and compliance systems, while delivering personalized, community-focused support.

- **Rapid Response and Flexibility**
  Our nimble, high-touch team can fill openings quickly without compromising on candidate quality or safety compliance.

We are confident that our local experience, strategic resources, and strong partnership-oriented mindset uniquely position us to continue delivering value to Union County under this engagement.

## SECTION 3 – STAFF INFORMATION

### Paul Herrera – Co-Owner, AtWork Personnel | Charlotte East

Paul is the Owner of AtWork Personnel backed by over 15 years of leadership experience in operations, strategy, and business development. Prior to launching his staffing business, Paul held senior roles including Chief Operating Officer and Senior Product Manager, where he led high-performing teams, scaled organizations, and delivered workforce solutions for major clients such as IBM, Google, and YouTube. He holds an MBA in Strategic Management and Entrepreneurship and brings a data-driven, client-focused approach to staffing. Fluent in English, Spanish, and French, Paul is committed to providing tailored, efficient staffing services that meet the diverse and evolving needs of public and private sector clients.

### Jocelyne Gutierrez – Co-Owner, AtWork Personnel | Charlotte East

Jocelyne Gutierrez brings a strategic, operations-focused mindset to staffing. A Certified Staffing Professional® with a background in project management and business intelligence, she blends operational discipline with data-driven decision-making to deliver high-quality, reliable staffing solutions. Her approach streamlines hiring, enhances performance, and supports compliance — positioning her team to effectively serve Union County's Water Division with skilled, dependable workers.

### Amanda Simpson – Branch Manager, AtWork Personnel

Amanda is an experienced staffing professional with over seven years of leadership in the industry, currently serving as a Branch Manager. She holds a degree in Human Resources and is CSP (Certified Staffing Professional) certified, demonstrating her deep knowledge of employment law, compliance, and best practices in workforce management. Amanda has a proven track record of successfully partnering with clients across manufacturing, light industrial, administrative, and skilled trades sectors to deliver tailored staffing solutions. Known for her strategic approach and commitment to service excellence, she consistently drives results that support client goals and workforce development initiatives.

**Ella Binyamin – Recruiter, AtWork Personnel**

Ella is an accomplished Talent Acquisition Partner with over 10 years of experience in recruiting and human resources, both in the U.S. and internationally. She has successfully led full-cycle recruitment for a wide range of roles—including executive, technical, sales, and operational positions—across 33 locations nationwide. Ella brings deep expertise in candidate sourcing, hiring strategy, onboarding, and employer branding. Her experience spans corporate HR leadership at Caesarstone North America and agency recruiting in Israel, supported by an MBA in Social Psychology and fluency in English, Hebrew, and Russian.

**Nancy Larsen – Recruiter, AtWork Personnel**

Nancy is an experienced Recruiting and Business Development professional with over 20 years of success in the staffing industry. She has led full-cycle recruitment across a wide range of roles, combining deep expertise in candidate sourcing, screening, onboarding, and client relationship management. Before joining AtWork, Nancy was a top performer at Cornerstone Staffing Solutions, where she also supported sales and operational strategy. Her background includes national training program development for brands like Jacuzzi and Moen, as well as leadership roles in HR, payroll, and office management. Based in Charlotte, Nancy brings a strategic and people-first approach to every search.

**April Tubbs – Business Development Manager, AtWork Personnel**

April is a results-driven Business Development Manager with over seven years of experience in the staffing industry, specializing in light industrial, construction, and clerical placements. She has a strong track record of exceeding sales goals and building long-term client partnerships through a consultative approach and in-depth knowledge of workforce needs. April has held roles with firms including GoodWork Staffing, Workforce Unlimited, Hire Dynamics, and CoWorx Staffing Services.

Complete resumes and copies of relevant certifications of our staff attached.

## SECTION 4 – METHODOLOGY AND IMPLEMENTATION PLAN

### Approach Overview:

AtWork Personnel, operated locally by SAGH Staffing, is currently providing staffing services to Union County's Water & Sewer Division for Field Technician roles. Our approach is built on proactive engagement, safety-first screening, and clear communication, ensuring the County receives qualified, reliable talent who meet the physical, technical, and compliance requirements of the role.

### Implementation Plan:

We have already established a successful staffing process with Union County, and our implementation plan is structured to maintain and scale that support as needed:

1. **Client Onboarding & Job Analysis:**
    - Completed initial job site tour and field observation.
    - Gained firsthand knowledge of required duties, environmental conditions, and safety expectations.
    - Confirmed and documented job requirements and reporting structures with County staff.
2. **Candidate Sourcing & Screening:**
    - Maintain a rolling pool of qualified Field Technician candidates, prescreened for job-readiness and safety awareness.
    - Candidates undergo phone and in-person interviews, work history validation, and safety screening prior to client submission.
    - Drug screens and background checks are completed per Union County specifications.
    - Blood Borne Pathogen training is provided to associates.
    - Immunizations are offered to associates at no cost to Union County.
3. **Onboarding & Placement:**
    - Upon selection, candidates are given County-specific safety briefings, proper PPE guidance, and a clear outline of worksite expectations.
    - Timecards, scheduling, and attendance are coordinated directly through the Branch Manager.
    -

4. **Performance Monitoring & Retention:**
    - Ongoing performance feedback is gathered through site visits and direct County feedback.
    - Immediate corrective action or replacement is offered if performance standards are not met.
    - We promote assignment continuity by staying engaged with placed associates.

**Project Management & Communication:**
The **Branch Manager (Amanda Simpson)** serves as the **single point of contact** for all staffing activity, including:

- Approval of timecards and resolving payroll questions
- Managing new requests and status updates
- Escalating issues or safety concerns
- Providing weekly or as-needed reporting

All communication is streamlined to eliminate delays and ensure accuracy. Our approach is responsive and adaptable, with the capacity to scale quickly as workload demands increase.

**Client Satisfaction Strategy:**
To ensure client satisfaction, we commit to the following:

- **Responsiveness:** We respond to all new requests and provide same-day updates whenever possible.
- **Transparency:** All placements are tracked, documented, and shared upon request.
- **Consistency:** Candidates are consistently briefed, monitored, and supported for success.
- **Partnership:** We consider Union County an active partner in this process and maintain an open dialogue to anticipate future needs.

**Tasks Required from Union County Staff:**
To support successful ongoing service delivery, we request the following tasks from Union County staff:

- Timely submission of staffing requests and updated job descriptions as needed
- Timecard approval (weekly or per pay period)
- Prompt feedback on candidate performance
- Notification of any worksite safety changes or incidents

## SECTION 6 – COST PROPOSAL

While our markup reflects our investment in higher-quality placements, our results speak to the long-term cost savings your department already experiences in reduced risk, stronger retention, and faster onboarding. Please see **Appendix A** for cost proposal.

## SECTION 7 – REQUIRED FORMS

Please see **Appendix B and C** attached to this proposal.

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# 9 APPENDIX A – COST PROPOSAL

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

Company Name: SAGH Staffing DBA AtWork Personnel

Provide minimum and maximum hourly rates for a temporary contract, a contract to hire and a direct hire contract per the positions indicated below. Hourly rates should include all overhead, taxes, and administrative fees unless otherwise noted. In addition, provide miscellaneous fees as described below.

| Hourly Rate to be Charged to Union County | | | | |
|---|---|---|---|---|
| Position | Temporary Contract | | Contract to Hire | |
| | Minimum Rate | Maximum Rate | Minimum Rate | Maximum Rate |
| Field Technician Assistant | 28.31 | 29.80 | 28.31 | 29.80 |

| Miscellaneous Fees - List all required fees. | |
|---|---|
| *Conversion Fee - List as Percentage | 0% after employee works 520 hrs or 15% of the first year salary |
| **Payroll Service | 47% markup on payroll services for Field Tech employees |
| | 37% markup on payroll services for administrative employees |

***Union County elects to permanently hire a temporary worker as a full-time County employee**
**** Union County provides the applicant to Offeror for payroll purposes only.**

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# 10 APPENDIX B – PROPOSAL SUBMISSION FORM

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

***This Proposal is submitted by:***

| | |
|---|---|
| Company Legal Name: | SAGH Staffing DBA AtWork Personnel |
| Representative Name: | Amanda Simpson |
| Representative Signature: | Signed by: Amanda Simpson AFB2CBDBCE8A499... |
| Representative Title: | Branch Manager |
| Address: | 9305 Monroe Rd Suite E |
| City/State/Zip: | Charlotte, NC 28270 |
| Email Address: | asimpson@atwork.com |
| Phone Number: | 704-948-5798 |
| Website Address: | https://www.atwork.com/locations/charlotte-east/ |

**It is understood that Union County reserves the right to reject any and all proposals, to make awards according to the best interest of the County, to waive formalities, technicalities, to recover and re-proposal this project. Proposal is valid for 180 calendar days from the Proposal due date and is submitted by an executive of the company that has authority to contract with Union County, NC.**

| | |
|---|---|
| Name: | Amanda Simpson |
| Title: | Branch Manager |
| Signature: | Signed by: Amanda Simpson AFB2CBDBCE8A499... |
| Date: | 8/1/2025 |

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# 11 APPENDIX C – ADDENDUM AND ANTI-COLLUSION FORM

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

Please acknowledge receipt of all addenda by including this form with your Proposal. Any questions or changes received will be posted as an addendum on www.co.union.nc.us and/or www.ips.state.nc.us. It is your responsibility to check for this information.

| Addendum No. | Date Downloaded |
|---|---|
| | |
| | |
| | |
| | |

**I certify that this proposal is made in good faith and without collusion with any other offeror or officer or employee of Union County.**

| | |
|---|---|
| Company Name: | SAGH Staffing DBA AtWork Personnel |
| Name: | Amanda Simpson |
| Title: | Branch Manager |
| Email Address: | asimpson@atwork.com |
| Signature: | Signed by: Amanda Simpson AFB2CBDBCE8A499... |
| Date: | 8/1/2025 |

STATE OF NORTH CAROLINA

AGREEMENT

COUNTY OF UNION

THIS AGREEMENT is made and entered into as of _____, by and between UNION COUNTY, a political subdivision of the State of North Carolina, whose address is 500 North Main Street, Monroe, NC 28112, hereinafter "Union," and BLUE ARBOR, INC., a North Carolina corporation, whose address is 5413 Morton Road, New Bern, NC 28562, hereinafter "Blue Arbor."

W I T N E S S E T H

WHEREAS, Union desires that Blue Arbor provide the services of temporary employees to fill Field Technician Assistant positions in its Water & Sewer Department on an as-needed basis; and

WHEREAS, Blue Arbor is willing to provide said services, as described in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth, the parties hereto do each contract and agree with the other as follows:

1. JOBS TO BE PERFORMED. Upon request by the Director of Union's Water & Sewer Department, or his or her duly authorized designee, Blue Arbor shall provide the services of Blue Arbor employees for temporary use. These employees shall work during the dates and times specified in the request in accordance with, and as further described in (i) Union's Request for Proposals No. 2025-050, "Field Technician Water & Sewer Division Temporary Staffing Services," including Addendum No. 1 thereto dated August 14, 2025 (the "RFP"), and (ii) Blue Arbor's proposal (the "Proposal"), which are each attached and incorporated herein by reference. This document (pages 1-6), the RFP, and the Proposal are collectively referred to herein as the "Agreement." In the event of any conflict among these documents, the RFP shall govern over the Proposal, and this document (pages 1-6) shall govern over the RFP and the Proposal. Union is not financially committed by this Agreement to purchase any minimum amount of services.

2. TERMS OF PAYMENT. Union shall pay Blue Arbor in accordance with the hourly rates set forth in the attached "Appendix A – Cost Proposal," which is incorporated herein by reference. The rate paid shall be conditioned upon the nature of the services performed by the Blue Arbor employee and the skill required. The requesting Director must approve the hourly rate for each employee utilized. Prior to commencement of any temporary staffing placement, the requesting Director must submit a Purchase Order ("PO") to Union's Finance Department, and each PO shall reference Union's contract number 10051 for this Agreement. All payments shall be conditioned upon appropriation by the Union County Board of Commissioners of sufficient funds for each request for services. Blue Arbor shall invoice Union's Water & Sewer Department by the fifth day of each month for services provided the preceding month. Union shall pay the verified invoice amount within thirty (30) days of receipt of invoice by Union's Finance Department. Prior to payment, Blue Arbor shall provide to Union its federal identification number.

It is agreed that Union shall have the right to offer permanent employment to any Blue Arbor employee that has been placed with Union. There would be no conversion fee for any temporary employee that has fulfilled 600 hours or more with Union.

3. TERM AND TERMINATION. The Effective Date is the date of mutual execution of this Agreement. This Agreement shall have an initial term of three (3) years (the "Initial Term"). Upon completion of the Initial Term, Union may, in its sole discretion, elect to renew this Agreement for up to two (2) additional one (1) -year terms, each a "Renewal Term," upon written notice to the Blue Arbor. Union may terminate this Agreement at any time, without cause, upon provision of ten (10) days' written notice to Blue Arbor. In the event of termination without cause, Blue Arbor shall be paid for services provided through the date of termination.

4. OWNERSHIP OF DOCUMENTS. All deliverables and any other contract documents prepared by Blue Arbor, or any subcontractors or subconsultants under the terms of this Agreement (the "Documents"), shall be the property of Union. Blue Arbor further acknowledges that Union is subject to Chapter 132 of the North Carolina General Statutes, the Public Records Act (the "Act"), and that this Agreement, as well as any of the Documents as defined herein, shall be a public record as defined in such Act, and as such, will be open to public disclosure and copying.

5. INSURANCE. The attached Exhibit A, Insurance Requirements, is incorporated herein by reference.

6. INDEMNIFICATION. Blue Arbor agrees to protect, defend, indemnify and hold Union, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind, including, but not limited to, employment-related claims and/or claims arising out alleged violations of applicable state and/or federal employment law, in connection with or arising out of this Agreement and/or the performance hereof that are due, in whole or in part, to the negligence of Blue Arbor, its officers, employees, subcontractors or agents. Blue Arbor further agrees to investigate, handle, respond to, provide defense for, and defend the same at its sole expense and agrees to bear all other costs and expenses related thereto.

7. DECLARATION BY BLUE ARBOR. Blue Arbor declares that Blue Arbor has complied with all federal, state and local laws regarding the location and operation of Blue Arbor's business and regarding business permits, certificates, and licenses that may be required to carry out the work to be performed under this Agreement.

8. FEDERAL, STATE, AND LOCAL TAXES. Neither federal, nor state, nor local income tax nor payroll tax of any kind shall be withheld or paid by Union on behalf of Blue Arbor or the employees of Blue Arbor. Employees of Blue Arbor shall not be treated as employees with Union with respect to the services performed hereunder for federal or state tax purposes.

9. NOTICE TO BLUE ARBOR REGARDING ITS TAX DUTIES AND LIABILITIES. Blue Arbor understands that Blue Arbor is responsible to pay, according to law, income tax on behalf of its employees.

10. FRINGE BENEFITS. Blue Arbor employees are not eligible for, and shall not participate in, any employee pension, health or other fringe benefit plan of Union.

11. UNION NOT RESPONSIBLE FOR WORKERS' COMPENSATION. No workers' compensation insurance shall be obtained by Union concerning Blue Arbor or the employees of Blue Arbor. Blue Arbor shall comply with the workers' compensation law concerning Blue Arbor and the employees of Blue Arbor.

12. NO AUTHORITY TO BIND UNION. Blue Arbor has no authority to enter into contracts or agreements on behalf of Union. This Agreement does not create a partnership or any form of agency between the parties.

13. ASSIGNMENT. Neither Union nor Blue Arbor shall assign, sublet or transfer any rights under or interest in this Agreement (including, but without limitation, monies that may become due or monies that are due) without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this Agreement.

14. NON-WAIVER. The failure of either party to exercise any of its rights under this Agreement for a breach thereof shall not be deemed to be a waiver of such rights or a waiver of any subsequent breach.

15. HOW NOTICES SHALL BE GIVEN. Any notice given in connection with this Agreement shall be given in writing and shall be delivered either by hand to the party or by certified mail, return receipt requested, to the party at the party's address stated herein. Any party may change its address stated herein by giving notice of the change in accordance with this paragraph.

16. APPLICABLE LAW AND JURISDICTION. This Agreement shall be construed and enforced in accordance with the laws of the State of North Carolina. The parties to this Agreement confer exclusive jurisdiction of all disputes arising hereunder upon the General Courts of Justice of Union County, North Carolina.

17. COMPLETE AGREEMENT. This Agreement contains the complete agreement of the parties regarding the terms and conditions of the Agreement, and there are no oral or written conditions, terms, warranties, understandings or other agreements pertaining thereto which have not been incorporated herein. This Agreement may be modified only by written instrument duly executed by both parties, or their respective successors in interest.

18. SEVERABILITY. The provisions hereof are severable, and should any provision be determined to be invalid, unlawful or otherwise null and void by any court of competent jurisdiction, the other provisions shall remain in full force and effect and shall not thereby be affected unless such ruling shall make further performance hereunder impossible or impose an unconscionable burden upon one of the parties.

19. AUTHORITY. Each party warrants that it has the corporate or other organizational power and authority to execute, deliver and perform this Agreement. Each party further warrants that the execution, delivery and performance by it of the Agreement has been duly authorized and approved by all requisite action of the party's management and appropriate governing body.

20. E-VERIFY. E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. Blue Arbor shall ensure that Blue Arbor and any subcontractor performing work under this Agreement: (i) uses E-Verify if required to do so by North Carolina law; and (ii) otherwise complies with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. A breach of this provision by Blue Arbor will be considered a breach of this Agreement, which entitles Union to terminate this Agreement, without penalty, upon notice to Blue Arbor.

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, have hereunto set their hands and seals, and have caused this Agreement to be duly executed, this the day and year first above written.

UNION COUNTY

By: _____ (SEAL)
Brian W. Matthews, County Manager

BLUE ARBOR, INC.

By: _____ (SEAL)

Approved as to Legal Form RLM

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act.

_____
Deputy Finance Officer

**Exhibit A**
**Insurance Requirements**

**I. BASIC INSURANCE REQUIREMENTS.** At Blue Arbor's sole expense, Blue Arbor shall procure and maintain the following minimum insurances with insurers authorized to do business in North Carolina and rated A-VII or better by A.M. Best, or as otherwise authorized by the Union County Risk Manager.

A. WORKERS' COMPENSATION
Statutory (coverage for three or more employees) limits covering all employees, including Employer's Liability with limits of:

| | |
|---|---|
| $500,000 | Each Accident |
| $500,000 | Disease - Each Employee |
| $500,000 | Disease - Policy Limit |

B. COMMERCIAL GENERAL LIABILITY
Covering all operations involved in this Agreement.

| | |
|---|---|
| $2,000,000 | General Aggregate |
| $2,000,000 | Products/Completed Operations Aggregate |
| $1,000,000 | Each Occurrence |
| $1,000,000 | Personal and Advertising Injury Limit |

C. COMMERCIAL AUTOMOBILE LIABILITY

| | |
|---|---|
| $1,000,000 | Combined Single Limit - Any Auto |

D. PROFESSIONAL LIABILITY

| | |
|---|---|
| $1,000,000 | Claims Made |

Blue Arbor shall provide evidence of continuation or renewal of Professional Liability Insurance for a period of two (2) years following termination of the Agreement.

**II. ADDITIONAL INSURANCE REQUIREMENTS.**

A. The Blue Arbor's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:

**UNION COUNTY, ITS OFFICERS, AGENTS AND EMPLOYEES ARE INCLUDED AS ADDITIONAL INSURED WITH RESPECT TO THE GENERAL LIABILITY INSURANCE POLICY.**

B. Before commencement of any work or event, Blue Arbor shall provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. Blue Arbor shall have no right of recovery or subrogation against Union County (including its officers, agents and employees).

D. It is the intention of the parties that the insurance policies afforded by Blue Arbor shall protect both parties and be primary and non-contributory coverage for any and all losses covered by the above-described insurance.

E. Union County shall have no liability with respect to Blue Arbor's personal property whether insured or not insured. Any deductible or self-insured retention is the sole responsibility of Blue Arbor.

F. Notwithstanding the notification requirements of the Insurer, Blue Arbor hereby agrees to notify County's Risk Manager at 500 North Main Street, Monroe, NC 28112, within two (2) days of the cancellation or substantive change of any insurance policy set out herein. Union, in its sole discretion, may deem failure to provide such notice as a breach of this Agreement.

G. The Certificate of Insurance should note in the Description of Operations the following:

Department: Water
Contract #: 10051

H. Insurance procured by Blue Arbor shall not reduce nor limit Blue Arbor's contractual obligation to indemnify, save harmless and defend Union County for claims made or suits brought which result from or are in connection with the performance of this Agreement.

I. Certificate Holder shall be listed as follows:

Union County
Attention: Risk Manager
500 North Main Street
Monroe, NC 28112

J. If Blue Arbor is authorized to assign or subcontract any of its rights or duties hereunder and in fact does so, Blue Arbor shall ensure that the assignee or subcontractor satisfies all requirements of this Agreement, including, but not limited to, maintenance of the required insurances coverage and provision of certificate(s) of insurance and additional insured endorsement(s), in proper form prior to commencement of services.

## APPENDIX A – COST PROPOSAL

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

Company Name: BLUE ARBOR, INC

Provide minimum and maximum hourly rates for a temporary contract, a contract to hire and a direct hire contract per the positions indicated below. Hourly rates should include all overhead, taxes, and administrative fees unless otherwise noted. In addition, provide miscellaneous fees as described below.

| Hourly Rate to be Charged to Union County | | | | |
|---|---|---|---|---|
| Position | Temporary Contract | | Contract to Hire | |
| | Minimum Rate | Maximum Rate | Minimum Rate | Maximum Rate |
| Field Technician Assistant | $21.35 | $26.97 | $21.35 | $26.97 |

| Miscellaneous Fees - List all required fees. | |
|---|---|
| *Conversion Fee - List as Percentage | $0 after 600+ hours of hourly service for each employee* |
| **Payroll Service | 32.4% for any employee provided by the County** |
| | |

***Union County elects to permanently hire a temporary worker as a full-time County employee**
****** Union County provides the applicant to Offeror for payroll purposes only.**

**Blue Arbor would offer our services for 34.4% markup**

***Any temporary employee that has fulfilled 600 hours or more on an assignment with the County is eligible for permanent hire at NO CONVERSION FEE**

****** Selected employee will need to successfully pass a Drug Test and Background Check**

# Request for Proposals No. 2025-050
# Field Technician Water & Sewer Division Temporary Staffing Services

| | |
|---|---|
| **Due Date:** | August 21, 2025 |
| **Time:** | 10:00 AM Local Time |
| **Submittal Location:** | Procurement & Contract Management Department<br>*(Note: Follow the submittal instructions listed in this document to electronically upload a proposal package)* |

**Procurement Contact**

Corey Brooks, CLGPO
Senior Procurement Specialist
704.283.3683
corey.brooks@unioncountync.gov

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# 1 NOTICE OF ADVERTISEMENT

**Union County, North Carolina**
**Request for Proposals No. 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

Electronic proposals will be received by the Union County's Procurement & Contract Management Department until **10:00 AM local time on August 21, 2025.** Late submittals will not be accepted.

Union County, North Carolina, through Union County Water, is seeking proposals from qualified Firms to provide Temporary Field Technician Staffing Services in response to this solicitation.

RFP No. 2025-050 may be examined at the Union County Government Center, Procurement & Contract Management Department, 500 North Main Street, Suite 709, Monroe, NC 28112, Monday through Friday between the hours of 8:00 am and 5:00 pm. Copies of the solicitation may be obtained from the locations listed below:

1. Download the Bid Documents from the Union County Web-Site www.unioncountync.gov (Procurement Page, Current Bids).

2. Download the Solicitation Documents from the State of North Carolina eVP website: https://evp.nc.gov/solicitations/ (Search County of Union)

All questions about the meaning or intent of the Bidding Documents are to be submitted in writing to the Procurement contact person listed on the cover page (corey.brooks@unioncountync.gov) no later than **5:00 PM Local Time on August 5, 2025**.

Union County reserves the right to reject any or all proposals, to waive technicalities and to make such selection deemed in its best interest. Union County also reserves the right to award to multiple vendors. Service Providers are required to comply with the non-collusion requirements set forth in the Solicitation Documents.

Union County encourages good faith effort outreach to Minority Businesses (HUB Certified) and Small Businesses.

*-End of Advertisement-*

# 2 SUBMITTAL DEADLINE AND QUESTION INFORMATION

## 2.1 PROPOSAL SUBMISSION DEADLINE

All Proposal Submittals are to be received by the Union County Procurement & Contract Management Department no later than **10:00 AM Local Time on August 21, 2025,** per the instructions below. Any proposals received after this date and time shall be rejected without exception.

## 2.2 PROPOSAL SUBMISSION REQUIREMENTS

The proposal must be submitted electronically using the following link: https://lfportal.unioncountync.gov/Forms/procurementsubmit. The proposal must be signed by a person who is authorized to bind the proposing Company. Instructions for preparing the proposal are provided herein.

Select the solicitation drop down arrow and choose this RFP from the list. Complete the form, upload your proposal as one (1) complete document, and select submit. The maximum accepted size is 30 MB. A delivery notification email, from LF-Forms@co.union.nc.us, will be sent as your confirmation of receipt.

**Paper submissions and/or email submissions will not be accepted.**

There is no expressed or implied obligation for Union County to reimburse Offerors for any expenses incurred in preparing proposals in response to this request.

Union County reserves the right to reject any or all proposals, to waive technicalities and to make such selection deemed in its best interest, cancel this solicitation and award to multiple vendors.

## 2.3 PROPOSAL QUESTIONS

Proposal questions will be due on or before **5:00 pm Local Time on August 5, 2025**. The primary purpose is to provide participating Offerors with the opportunity to ask questions, in writing, related to the RFP.

Submit questions by e-mail to Corey Brooks at corey.brooks@unioncountync.gov by the deadline shown above. **The email should identify the proposal number and project title.** All questions and answers may be posted as addenda on the Union County Website or the State of North Carolina eVP Website as indicated on the advertisement page.

## 2.4 PROPOSAL ADDENDUM

Union County may modify the RFP prior to the date fixed for submission of proposals by the issuance of an addendum. Should an Offeror find discrepancies or omissions in this RFP, or any other documents provided by Union County, the Offeror should immediately notify the County of such potential discrepancy in writing via email as noted above.

Any addenda to these documents shall be issued in writing. No oral statements, explanations, or commitments by anyone shall be of effect unless incorporated in the written addenda. Receipt of Addenda shall be acknowledged by the Offeror on Appendix C, Addendum and Anti-Collusion Form.

### 2.5 COMMUNICATION

All communications, any modifications, clarifications, amendments, questions, responses or any other matters related to this Request for Proposals must be made only through the Procurement Contact noted on the cover of this RFP. A violation of this provision is cause for the County to reject a Company's proposal. No contact regarding this document with other County employees is permitted and may be grounds for disqualification.

## 3 PURPOSE

### 3.1 INTRODUCTION

Union County, North Carolina (County), through Union County Water, is seeking proposals from qualified Companies to provide Field Technician Assistant Temporary Staffing Services in Union and surrounding counties.

### 3.2 COUNTY

The County (estimated population 256,452) is located in the central, southern piedmont. The County provides its citizens with a full array of services that include public safety, water/wastewater utilities and sanitation, human services, cultural and recreational activities, and general government administration.

## 4 OVERVIEW

Union County's Water & Sewer Division is seeking temporary staffing services to fill **Field Technician Assistant** positions on an **as-needed basis**. These temporary employees will support field crews responsible for flushing, inspecting, and maintaining water and sewer infrastructure throughout the County.

Assignments will typically run for **up to six months**, but actual duration may vary based on operational needs. Work hours are generally **Monday through Friday**, from **8:00 AM to 5:00 PM or 7:00 AM to 4:00 PM**, depending on weather and scheduling.

Proposing firms must demonstrate the ability to recruit and supply qualified candidates with prior experience or aptitude for field work, preferably in public utilities, construction, or environmental services.

Union County reserves the right to:

- Make staffing requests on an as-needed basis,
- Interview candidates before assignment,
- Cancel assignments for any candidate who does not meet County expectations,

- Award contracts to one or more firms, depending on qualifications and pricing.

# 5 SPECIFICATIONS AND REQUIREMENTS

## 5.1 POSITION TITLE

**Field Technician Assistant –** Water & Sewer Division

## 5.2 JOB SUMMARY

Field Technician Assistants support Union County's Water & Sewer Division in field-based operations involving water and sewer line maintenance. These positions are physically demanding and require work in outdoor environments under varying conditions. The role involves working closely with a CDL Driver to perform flushing, inspection, and related tasks.

## 5.3 WORK ENVIRONMENT & SCHEDULE

- Ride with a CDL Driver to job sites across Union County.
- Safely open manholes using a manhole hook.
- Guide and position flushing hoses during sewer line maintenance.
- Enter and exit vehicles only when stopped, following all safety procedures.
- Maintain communication with drivers and crews to ensure safe, efficient workflows.
- Follow all OSHA safety standards and County protocols.
- Maintain cleanliness and organization of the work area.

## 5.4 QUALIFICATIONS

- Outdoor work in all weather conditions.
- Physical demands include lifting, bending, standing for extended periods, and handling equipment.
- Typical hours: Monday–Friday, 8:00 AM–5:00 PM or 7:00 AM–4:00 PM depending on weather.
- Assignments will vary in duration but are generally expected to last up to six months.

## 5.5 SAFETY RESTRICTIONS & REQUIREMENTS

### 5.5.1 WORKSITE BEHAVIOR AND EQUIPMENT RESTRICTIONS

- No employee shall enter a manhole at any time.
- Employees are strictly prohibited from removing, attaching, or operating any truck equipment, including valves, latches, and attachments. These tasks are the sole responsibility of the CDL driver.
- Employees must remain inside the vehicle while in transit and may only exit the vehicle when it is at a complete stop and only upon direction from the driver or supervisor.
- Employees may ride inside the vehicle but are not permitted to stand on ladders or hang from any part of the vehicle's exterior.

### 5.5.2 PERSONAL PROTECTIVE EQUIPMENT (PPE)

The following PPE is mandatory and must be worn at all times while on County worksites:

- Hard hat
  - Provided by Union County
- Steel-toe boots
  - **Not** Provided by Union County
- Safety vest
  - Provided by Union County
- Goggles
  - Provided by Union County
- Gloves
  - Provided by Union County

Union County will provide all necessary tools and vehicles for use in the field; however, only County staff are permitted to operate County vehicles. Temporary personnel must be able to ride in a County vehicle but will not be authorized to drive.

### 5.5.3 TRAINING REQUIREMENTS

- All employees must successfully complete a County-approved safety training session prior to the start of their assignment.
- Blood Born Pathogen Training must be provided prior to assignment

Union County reserves the right to immediately remove any temporary worker from a job site if safety rules are violated or if their conduct poses a risk to themselves or others.

### 5.5.4 DRUG TESTING AND BACKGROUND CHECKS

All temporary employees must pass a background check and drug screening prior to assignment. Union County reserves the right to approve or reject any candidate based on these results.

## 5.6 ADDITIONAL NOTES

- Union County reserves the right to interview and approve any temporary worker prior to assignment.

- The County will not be responsible for payment to individual workers.

- The staffing firm shall maintain all required payroll records, tax withholdings, and insurances in compliance with federal, state, and local law.

# 6 DETAILED SUBMITTAL REQUIREMENTS AND INSTRUCTIONS

## 6.1 TERMS OF SUBMISSION

All material received from a person or company ("Respondent") in response to this solicitation shall become the property of Union County and will not be returned to the Respondent. Any and all costs incurred by a Respondent in preparing, submitting, or presenting submissions are the Respondent's sole responsibility and Union County shall not reimburse the Respondent. All responses to this solicitation will be considered a public record and subject to disclosure under applicable public records law.

Any material in a response which the Respondent considers a trade secret and exempt from disclosure as a public record under applicable law, including N.C.G.S. §§ 132-1.2 and 66-152, must be properly designated as a trade secret. In order to properly designate such material, the Respondent must: (i) submit any trade secret materials in a separate envelope, or file, from all other submitted material, being clearly marked as "Trade Secret – Confidential and Proprietary Information," and (ii) stamp the same trade secret/confidentiality designation on each page of the materials therein which contain trade secrets.

To the extent consistent with public records law, Union County will make reasonable efforts to maintain the confidential nature of trade secrets, as determined by Union County and subject to the conditions set forth herein. Respondent understands and agrees by submitting a response to this solicitation, that if a request is made to review or produce a copy of any information in the Respondent's materials which was properly labeled by the Respondent as a trade secret, Union County will notify the Respondent of the request and the date that such materials will be released to the requestor unless the Respondent obtains a court order enjoining that disclosure. If the Respondent fails to obtain the court order enjoining disclosure prior to that date, Respondent understands and agrees that Union County will release the requested information to the requestor on that date.

Furthermore, the Respondent also agrees to indemnify and hold harmless Union County and each of its officers, employees, and agents from all costs, damages, and expenses incurred in connection with refusing to disclose any material that has been designated as a trade secret by Respondent.

## 6.2 PROPOSAL FORMAT

**The County desires all responses to be identical in format in order to facilitate comparison.** While the County's format may represent a departure from the vendor's preference, the County requests adherence to the format. All responses are to be in the format described below.

Offerors should prepare their proposals in accordance with the instructions outlined in this section. Each proposer is required to submit the proposal electronically – Refer to page 5, 2.2. Each section should be identified as described below. Proposals should be prepared

as simply as possible and provide a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the RFP.

The successful Offeror's proposal must include all responses to the requirements contained within this RFP and all appendices (if applicable) must be completed in their entirety.

By submitting a proposal, the successful Offeror agrees to all applicable provisions, terms and conditions associated with this RFP. This solicitation, the successful bidder's submitted proposal, all appendices and attachments (if applicable), and stated terms and conditions may become part of the resulting contract.

Utmost attention should be given to accuracy, completeness, and clarity of content. All parts, pages, figures, or tables should be numbered and clearly labeled. Response information should be limited to pertinent information only. Marketing and sales type information is not to be included.

Omissions and incomplete answers may be deemed unresponsive. Please initial any corrections.

**The proposal should be organized and identified by section as follows:**

- **Section 1 –** Cover Letter
- **Section 2 –** Company Background and Experience
- **Section 3 –** Staff Information
- **Section 4 –** Methodology and Implementation Plan
- **Section 5 –** References
- **Section 6 –** Cost Proposal (Appendix A)
- **Section 7 –** Required Forms
  - Appendix B – Compliance (signed)
  - Appendix C – Proposal Submission Form (signed)
  - Appendix D – Addenda Receipt and Anti-Collusion (signed)

**There are seven (7) Sections to this proposal. The instructions for each Section are outlined below.**

Omissions and incomplete answers may be deemed unresponsive. Please initial any corrections.

### 6.2.1 SECTION 1 – COVER LETTER

In your cover letter, provide the following information about your company.

1. Legal Company Name and DBA (if applicable)
   Address
   Telephone Number

Website Address

2. **Name of Single Point of Contact**
   **Title**
   **Direct Telephone Number**
   **Direct Email Address**

3. Name of Person with Binding Authority
   Title
   Address
   Direct Telephone Number
   Direct Email Address

4. Stipulate that the proposal price will be valid for a period of 180 days.
5. Make the following representations and warranty in the cover letter, the falsity of which might result in rejection of its proposal: "The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts."

### 6.2.2 SECTION 2 – COMPANY BACKGROUND AND EXPERIENCE

This section provides each vendor with the opportunity of demonstrating how its history, organization, and partnerships differentiate it from other entities. Careful attention should be paid to providing information relevant to Union County needs.

Provide a concise profile of the Proposer's organization to include the following:

- A brief history of your company, including the number of years in business under the current name and structure.
- A summary of the services offered by your organization and your experience providing temporary field or utility staffing.
- Assets or resources available to meet Union County's service requirements (e.g., recruiter capacity, candidate pools, safety program support).
- Disclosure of any current or pending litigation that may impact your ability to perform under this contract.
- A description of key differentiators that set your company apart from others in the staffing industry, especially those relevant to field-based public sector assignments.

### 6.2.3 SECTION 3 – STAFF INFORMATION

Provide brief resumes of staff who will be associated with this project and indicate the functions that each will perform. Include copies of certifications and/or licenses.

### 6.2.4 SECTION 4 – METHODOLOGY AND IMPLEMENTATION PLAN

Provide a detailed description of the approach and methodology to be used to provide Field Technician Temporary Staffing Services to Union County including, but not limited to the following:

- A detailed implementation plan to satisfy the requirements of this solicitation;
- Project management and implementation strategies;
- Detailed description of efforts your firm will undertake to achieve client satisfaction;
- Detailed description of specific tasks you will require from County staff;

### 6.2.5 SECTION 5 - REFERENCES

Provide three (3) references for projects similar to this solicitation and include the following:

- Company Name
- Contact Name and Title
- Address
- Phone Number
- Email Address

### 6.2.6 SECTION 6 – COST PROPOSAL

Complete and submit Appendix A – Cost Proposal

### 6.2.7 SECTION 7 – REQUIRED FORMS

Offerors must include signed copies of the following documents:

- Appendix B– Proposal Submission
- Appendix C – Addenda Receipt and Anti-Collusion

# 7 EVALUATION CRITERIA AND SELECTION PROCESS

## 7.1 SELECTION PARTICIPANTS

1. Maintaining the integrity of the RFP process is of paramount importance for the County. To this end, please do not contact any members of Union County or its staff regarding the subject matter of this RFP until a selection has been made, other than the County's designated contact person identified in the introduction to this RFP.

2. Representatives of Union County will read, review, and evaluate the RFP independently based on the evaluation criteria. Union County reserves the right to conduct interviews with a shortlist of selected Offerors. Failure to abide by this requirement shall be grounds for disqualification from this selection process.

3. The Owner will establish an RFP Evaluation Team to review and evaluate the RFPs. The RFP Evaluation Team will evaluate the RFPs independently in accordance with the published evaluation criteria. Union County reserves the right to conduct interviews with a shortlist of selected respondents.

4. At its sole discretion, the Owner may ask written questions of Offerors, seek written clarification, and conduct discussions with Offerors on the RFPs.

5. The County reserves the right to determine the suitability of proposals on the basis of a proposal meeting scope and submittal criteria listed in the RFP. Evaluation criteria and other relevant RFP information will be used to assist in determining the finalist vendor.

## 7.2 EVALUATION SELECTION PROCESS

A weighted analysis of the evaluation criteria will be utilized to determine the vendor that represents the best value solution for the County.

In the evaluation and scoring/ranking of Offerors, the Owner will consider the information submitted in the RFP as well as the meetings (if applicable) with the respect to the evaluation criteria set forth in the RFP.

The initial evaluation criteria/factors and relative weights listed below will be used to recommend selection of the Proposed Offeror or for the purpose of selecting Short-Listed Offerors. The County may choose to award without engaging in interview discussions.

| RFP Criteria | Weights |
|---|---|
| Company Background and Experience | 40% |
| Project Approach and Implementation Plan | 35% |
| Cost Schedule | 15% |
| Compliance with Submittal Requirements | 10% |

After identification of Short-Listed Offerors, the Owner may or may not decide to invite Short-Listed firms to interviews. If interviews are scheduled with the Short-Listed Offerors, previous evaluation and rankings are not carried forward. For the purpose of selecting a Preferred Offeror, the evaluation criteria will be given the following relative weights:

| Interview Criteria | Weights |
|---|---|
| Proposed Approach, Implementation and Staff | 65% |
| Price, Quality and Relevance of Interview as it Relates to the Scope of the RFP | 35% |

## 7.3 AWARD PROCEDURE

Union County has the right to reject any or all proposals, to engage in further negotiations with any Company submitting a proposal, and/or to request additional information or

clarification. The County is not obligated to accept the lowest cost proposal. The County may accept the proposal that best serves its needs, as determined by County officials in their sole discretion.

The County reserves the right to make an award without further discussion of the proposals received. Therefore, it is important that the proposal be submitted initially on the most favorable terms.

A proposal may be rejected if it is incomplete. Union County may reject any or all proposals and may waive any immaterial deviation in a proposal.

More than one proposal from an individual, Offeror, partnership, corporation or association under the same or different names, will not be considered.

The County reserves the right to enter into negotiations with the top ranked Offeror. However, negotiations with the top ranked Offeror does not signify a commitment by Union County to execute a contract or to continue discussions.

The County reserves the right to terminate negotiations at any time and for any reason.

The County may select and enter into negotiations with the next most advantageous Proposer if negotiations with the initially chosen Proposer are not successful.

The award shall be made in the best interest of the County. This Request for Proposal is not subject to any competitive bidding requirements of North Carolina law. The County reserves the right to accept other than the most financially advantageous proposal.

The award document will be a Contract incorporating, by reference, all the requirements, terms and conditions of the solicitation and the Offeror's proposal as negotiated.

### 7.4 CONFLICT CERTIFICATION

The Offeror must certify that it does not have any actual or potential conflicts of interest with, or adversarial litigation against the County or any of its officers or employees. During the course of the contractual relationship formed pursuant to this solicitation, any such conflict of interest, whether newly arising or newly discovered, must be disclosed to the County in writing.

## 8 GENERAL CONDITIONS AND REQUIREMENTS

### 8.1 TERMS AND CONDITIONS

The contract award may have an initial term of three (3) years with a two (2) one-year renewal option at the County's discretion, pending annual budget approval.

All payroll taxes, liability and worker's compensation are the sole responsibility of the Offeror. The Offeror understands that an employer/employee relationship does not exist under this contract.

All proposals submitted in response to this request shall become the property of Union County and as such, may be subject to public review.

## 8.2 CONTRACTUAL OBLIGATIONS

The contents of this Proposal and the commitments set forth in the Proposal shall be considered contractual obligations, if a contract ensues. Failure to accept these obligations may result in cancellation of the award. All legally required terms and conditions shall be incorporated into final contract agreements with the selected Service Provider(s).

## 8.3 SUB-CONTRACTOR/PARTNER DISCLOSURE

A single Company may propose the entire solution. If the proposal by any Company requires the use of sub-contractors, partners, and/or third-party products or services, this must be clearly stated in the proposal. The Company submitting the proposal shall remain solely responsible for the performance of all work, including work that is done by sub-contractors.

## 8.4 EXCEPTION TO THE RFP

An "exception" is defined as the Service Provider's inability or unwillingness to meet a term, condition, specification, or requirement in the manner specified in the RFP. All exceptions taken must be identified and explained in writing and must specifically reference the relevant section(s) of this RFP. Other than exceptions that are stated in compliance with this Section, each proposal shall be deemed to agree to comply with all terms, conditions, specifications, and requirements of this RFP. If the Service Provider provides an alternate solution when taking an exception to a requirement, the benefits of this alternate solution and impact, if any, on any part of the remainder of the Service Provider's solution, must be described in detail.

## 8.5 MODIFICATION OR WITHDRAWAL OF PROPOSAL

Prior to the scheduled closing time for receiving proposals, any Offeror may withdraw their proposal. After the scheduled closing time for receiving proposals, no proposal may be withdrawn for 180 days. Only written requests for the modification or correction of a previously submitted proposal that are addressed in the same manner as proposals and are received by the County prior to the closing time for receiving proposals will be accepted. The proposal will be corrected in accordance with such written requests, provided that any such written request is in a sealed envelope that is plainly marked "Modification of Proposal" – with solicitation number and name on the front of the envelope. Oral, telephone, or fax modifications or corrections will not be recognized or considered.

## 8.6 EQUAL EMPLOYMENT OPPORTUNITY

All Firms will be required to follow Federal Equal Employment Opportunity (EEO) policies. Union County will affirmatively assure that on any project constructed pursuant to this advertisement, equal employment opportunity will be offered to all persons without regard to race, color, creed, religion, national origin, sex, and marital status, status with regard to public assistance, membership or activity in a local commission, disability, sexual orientation, or age.

## 8.7 MINORITY AND SMALL BUSINESS PARTICIPATION PLAN

It is the policy of Union County that Minority Businesses (MBEs), Disadvantaged Business Enterprises (DBEs) and other small businesses shall have the opportunity to compete fairly in contracts financed in whole or in part with public funds. Consistent with this policy, Union County will not allow any person or business to be excluded from participation in, denied the benefits of, or otherwise be discriminated against in connection with the award and performance of any contract because of sex, race, religion, or national origin.

## 8.8 LICENSES

The successful Firm(s) shall have and maintain a valid and appropriate business license (if applicable), meet all local, state, and federal codes, and have current all required local, state, and federal licenses.

## 8.9 E-VERIFY

E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. Offeror/Firm shall ensure that Firm and any Subcontractor performing work under this contract: (i) uses E-Verify if required to do so; and (ii) otherwise complies with applicable law.

## 8.10 DRUG-FREE WORKPLACE

During the performance of this Request, the Firm agrees to provide a drug-free workplace for his employees; post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the workplace and specify the actions that will be taken against employees for violations of such prohibition; and state in all solicitations or advertisements for employees placed by or on behalf of the firm that the Firm maintains a drug-free workplace.

For the purposes of this section, “drug-free workplace” means a site for the performance of work done in connection with a specific contract awarded to a Contractor/Firm in accordance with this chapter, the employees of whom are prohibited from engaging in the

unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the Request.

## 8.11 INSURANCE

One or more of the following insurance limits may be required if it is applicable to the project. The County reserves the right to require additional insurance depending on the nature of the agreement.

At Contractor's sole expense, Contractor shall procure and maintain the following minimum insurances with insurers authorized to do business in North Carolina and rated A-VII or better by A.M. Best or as otherwise authorized by the Union County Risk Manager.

A. WORKERS' COMPENSATION
Statutory (coverage for three or more employees) limits covering all employees, including Employer's Liability with limits of:

| | |
|---|---|
| $500,000 | Each Accident |
| $500,000 | Disease - Each Employee |
| $500,000 | Disease - Policy Limit |

B. COMMERCIAL GENERAL LIABILITY
(for any agreement unless otherwise waived by the Risk Manager)
Covering Ongoing and Completed Operations involved in this Agreement.

| | |
|---|---|
| $2,000,000 | General Aggregate |
| $2,000,000 | Products/Completed Operations Aggregate |
| $1,000,000 | Each Occurrence |
| $1,000,000 | Personal and Advertising Injury Limit |

C. COMMERCIAL AUTOMOBILE LIABILITY
(for any agreement involving the use of a contractor vehicle while conducting services associated with the agreement)

| | |
|---|---|
| $1,000,000 | Combined Single Limit - Any Auto |

D. PROFESSIONAL LIABILITY
(only for any agreement providing professional service such as engineering, architecture, surveying, consulting services, etc)

| | |
|---|---|
| $1,000,000 | Claims Made |

Contractor shall provide evidence of continuation or renewal of Professional Liability Insurance for a period of two (2) years following termination of the Agreement.

E. POLLUTION LIABILITY INSURANCE
(for any agreement involving the clean-up or transportation of pollutants)

$1,000,000 Claims Made

Contractor shall provide evidence of continuation or renewal of Pollution Liability Insurance for a period of two (2) years following termination of the Agreement.

F. NETWORK SECURITY & PRIVACY LIABILITY (CYBER)
(for any agreement involving software applications)

$1,000,000 Claims Made

Contractor shall provide evidence of continuation or renewal of Technology Errors & Omissions Insurance for a period of two (2) years following termination of the Agreement.

G. Builder's Risk
(for any agreement involving above ground construction projects)
Amount of Contract

**ADDITIONAL INSURANCE REQUIREMENTS**

A. The Contractor's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:

**UNION COUNTY, ITS OFFICERS, AGENTS AND EMPLOYEES ARE INCLUDED AS ADDITIONAL INSURED WITH RESPECTS TO THE GENERAL LIABILITY INSURANCE POLICY.**

Additional Insured status for Completed Operations shall extend for a period of not less than three (3) years from the date of final payment.

B. Before commencement of any work or event, Contractor shall provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. Contractor shall have no right of recovery or subrogation against Union County (including its officers, agents and employees).

D. It is the intention of the parties that the insurance policies afforded by contractor shall protect both parties and be primary and non-contributory coverage for any and all losses covered by the above-described insurance.

E. Union County shall have no liability with respect to Contractor's personal property whether insured or not insured. Any deductible or self-insured retention is the sole responsibility of Contractor.

F. Notwithstanding the notification requirements of the Insurer, Contractor hereby agrees to notify County's Risk Manager at 500 N. Main Street # 130, Monroe, NC 28112, within two (2) days of the cancellation or substantive change of any insurance policy set out herein. Union, in its sole discretion, may deem failure to provide such notice as a breach of this Agreement.

G. The Certificate of Insurance should note in the Description of Operations the following:

Department: _____
Contract #: _____

H. Insurance procured by Contractor shall not reduce nor limit Contractor's contractual obligation to indemnify, save harmless and defend Union County for claims made or suits brought which result from or are in connection with the performance of this Agreement.

I. Certificate Holder shall be listed as follows:

Union County
Attention: Risk Manager
500 N. Main Street, Suite #130
Monroe, NC 28112

J. If Contractor is authorized to assign or subcontract any of its rights or duties hereunder and in fact does so, Contractor shall ensure that the assignee or subcontractor satisfies all requirements of this Agreement, including, but not limited to, maintenance of the required insurances coverage and provision of certificate(s) of insurance and additional insured endorsement(s), in proper form prior to commencement of services.

## 8.12 INDEMNIFICATION

Contractor agrees to protect, defend, indemnify and hold Union County, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind in connection with or arising out of this agreement and/or the performance hereof that are due, in whole or in part, to the negligence of the Contractor, its officers, employees, subcontractors or agents. Contractor further agrees to investigate, handle, respond to, provide defense for, and defend the same at its sole expense and agrees to bear all other costs and expenses related thereto.

# 9 APPENDIX A – COST PROPOSAL

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

Company Name: _____

Provide minimum and maximum hourly rates for a temporary contract, a contract to hire and a direct hire contract per the positions indicated below. Hourly rates should include all overhead, taxes, and administrative fees unless otherwise noted. In addition, provide miscellaneous fees as described below.

| Hourly Rate to be Charged to Union County | | | | |
|---|---|---|---|---|
| Position | Temporary Contract | | Contract to Hire | |
| | Minimum Rate | Maximum Rate | Minimum Rate | Maximum Rate |
| Field Technician Assistant | | | | |

| Miscellaneous Fees - List all required fees. | |
|---|---|
| *Conversion Fee - List as Percentage | |
| **Payroll Service | |
| | |

***Union County elects to permanently hire a temporary worker as a full-time County employee**
**** Union County provides the applicant to Offeror for payroll purposes only.**

## 10 APPENDIX B – PROPOSAL SUBMISSION FORM

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

***This Proposal is submitted by:***

Company Legal Name: _____

Representative Name: _____

Representative Signature: _____

Representative Title: _____

Address: _____

City/State/Zip: _____

Email Address: _____

Phone Number: _____

Website Address: _____

**It is understood that Union County reserves the right to reject any and all proposals, to make awards according to the best interest of the County, to waive formalities, technicalities, to recover and re-proposal this project. Proposal is valid for 180 calendar days from the Proposal due date and is submitted by an executive of the company that has authority to contract with Union County, NC.**

Name: _____

Title: _____

Signature: _____

Date: _____

## 11 APPENDIX C – ADDENDUM AND ANTI-COLLUSION FORM

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

Please acknowledge receipt of all addenda by including this form with your Proposal. Any questions or changes received will be posted as an addendum on www.co.union.nc.us and/or www.ips.state.nc.us. It is your responsibility to check for this information.

| Addendum No. | Date Downloaded |
|---|---|
| | |
| | |
| | |
| | |

**I certify that this proposal is made in good faith and without collusion with any other offeror or officer or employee of Union County.**

Company Name: _____

Name: _____

Title: _____

Email Address: _____

Signature: _____

Date: _____

# 12 APPENDIX D – TEMPLATE CONTRACT

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**DO NOT SUBMIT WITH PROPOSAL**

*Information Purposes Only*

# 13 APPENDIX E – VENDOR PAYMENT NOTIFICATION

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**DO NOT SUBMIT WITH PROPOSAL**

*Information Purposes Only*

**Finance Department**
500 North Main Street Suite #714
Monroe, NC 28112 T. 704-283-3813
www.unioncountync.gov

ATTENTION: ACCOUNTS PAYABLE VENDORS

As part of our Fraud Prevention Program, Union County now prefers two methods for payments to vendor accounts. These methods allow for faster and easier payments to vendors.

The first and preferred method available is to accept a VISA card payment from the County. If you accept payment via VISA, payment is made at the time of the transaction or upon receipt and approval of the invoice.

The second method is an Electronic Funds Transfer. (EFT) This means that you will receive payment of invoices due directly into your bank account. With this method, you will get an email confirmation giving you the date, invoice numbers, and total amount paid. Your payment will be available to you on Monday (or the first banking day if Monday is a bank holiday) following receipt of an approved invoice from the County department invoiced.

An EFT Enrollment Form to enroll in the program is attached for your convenience. You can also visit the Union County website at www.unioncountync.gov at any time to get a new form if your banking information changes. If the banking information changes and you do not notify us, it will delay receipt of payment for invoices.

If you wish to receive payment via the County's VISA card, please contact Heather Howey at 704-283-3539, or send an email to ap@unioncountync.gov and you will be added to the list of vendors accepting the VISA card method of payment.

Union County prefers all vendors participate in one of the two methods described above.

Thank you in advance for your participation.

# Request for Proposals 2025-050

## Field Technician Water & Sewer Division Temporary Staffing Services

## ADDENDUM No. 1

## ISSUE DATE: August 14, 2025

Responding Offerors on this project are hereby notified that this Addendum shall be made a part of the above named RFP document.

The following items add to, modify, and/or clarify the RFP documents and shall have the full force and effect of the original Documents. This Addendum shall be acknowledged by the Offeror in the RFP document.

**Question/Answer**

1. **Question:** Is this a new contract or a re-compete?

   **Answer:** This is a new contract

2. **Question:** If this is a re-compete, who is (are) the incumbent(s)?

   **Answer:** Refer to Question/Answer section, Item #1

3. **Question:** If it is a re-compete, can you provide us the current awarded contract(s), or would we have to file a FOIA?

   **Answer:** Refer to Question/Answer section, item #1

4. **Question:** Is there an MBE, WBE, small business requirement?

   **Answer:** No. There is no requirement for MBE, WBE, or small business participation for this RFP. However, as stated in Section 1 – Notice of Advertisement, Union County encourages good faith effort outreach to Minority Businesses (HUB Certified) and Small Businesses.

5. **Question:** How many technicians are you anticipating to onboard?

   **Answer:** The number is based on vacancies however we are anticipating three (3).

6. **Question:** Who is the incumbent for these services?

   **Answer:** Refer to Question/Answer section, item #2.

7. **Question:** How long have they had the contract?

   **Answer:** Refer to Question/Answer section, Item #1.

8. **Question:** What is the current markup for past contracts?

   **Answer:** Refer to Question/Answer section, Item #1.

9. **Question:** What is the anticipated annual and total spend for this contract?

   **Answer:** The anticipated annual spend for this contract is estimated at approximately $150,000. This figure is based on projected staffing needs and may vary from year to year depending on vacancies, operational requirements, and actual hours worked.

10. **Question:** If government-mandated costs or expenses are enacted during the contract term, will respondents be allowed to request rate increases to cover these higher rates? i.e. Minimum wage?

    **Answer:** Rate adjustments for government-mandated costs may be considered at the County's discretion if documentation is provided

11. **Question:** How many awards does the customer anticipate making?

    **Answer:** The County anticipates making one (1) or two (2) awards for this contract. The final number of awards will be determined based on the proposals received, overall qualifications, pricing, and the County's operational needs.

12. **Question:** Is RFP tied to Davis Bacon Act?

    **Answer:** No, this contract is not subject to the Davis-Bacon Act.

13. **Question:** How will orders be released for this award? Who places orders?

    **Answer:** Ordering will be done by UC Water

14. **Question:** Does the County use employee incentives, like payroll deductions difference for wellness compliance?

    **Answer:** No. The County does not offer employee incentives such as payroll deduction differences for wellness compliance under this contract. Temporary Field Technician Assistants will be engaged solely for the scope of work outlined in Section 5 of the RFP and will not participate in County employee benefit or incentive programs.

15. **Question:** Is ordering done from HR only via email released or in a portal?

    **Answer:** Refer to Question/Answer section, Item #13

16. **Question:** Do the employees need to be OSHA 10 certified or just trained?

    **Answer:** Employees are not required to hold an OSHA 10 certification. However, as outlined in Section 5.5.3 of the RFP, all temporary staff must complete County-approved safety training prior to assignment, including Bloodborne Pathogen Training, and must follow all applicable OSHA safety standards while on the job.

17. **Question:** Do we supply the payroll service fee?

    **Answer:** Refer to Appendix A – Cost Proposal (page 20 of RFP) where payroll service is listed; answer: "Yes, if applicable, list in Miscellaneous Fees on Appendix A

18. **Question:** Who is the incumbent for these services?

**Answer:** Refer to Question/Answer section, Item #2

19. **Question:** How long have they had the contract?

    **Answer:** Refer to Question/Answer section, Item #1.

20. **Question:** What is the current markup for past contracts?

    **Answer:** Refer to Question/Answer section, Item #1.

21. **Question:** What is the anticipated annual and total spend for this contract?

    **Answer:** Refer to Question/Answer section, Item #9.

22. **Question:** Does the county provide the safety and blood born pathogen training, or do we have to provide?

    **Answer:** It is the expectation that our firm arrange for training however we will pay for the Hep A and B Vaccine. First day safety orientation then badge issued and assigned to Crew Leader.

    a. **Question:** If we provide, can those costs be passed on to the county?

       **Answer:** Training costs should be included in the hourly rates provided in Appendix A unless otherwise agreed upon in writing by the County prior to the training

23. **Question:** Could Union County provide an estimate of the average number of temporary staff needed per month/quarter, based on historical data or projected needs?

    **Answer:** Refer to Question/Answer section, Item #5

24. **Question:** Are there specific peak seasons or periods where the need for temporary staff is historically higher?

    **Answer:** No. The need for temporary staff is driven by vacancies and operational requirements rather than seasonal fluctuations. Requests for staffing may occur at any time throughout the year based on workload and personnel changes.

25. **Question:** While assignments typically run for up to six months, could Union County provide more insight into the typical actual duration of assignments?

    **Answer:** The actual duration of each assignment is based on the length of the vacancy and operational needs. While assignments can run for up to six (6) months, many align with the time required to fill the position permanently or to complete specific project

work. As a result, some assignments may be shorter, while others may extend to the maximum duration allowed.

26. **Question:** Are most assignments closer to a few weeks, two months, or do they frequently extend towards the six-month maximum?

    **Answer:** While assignment lengths vary, most placements fall within a two (2) to six (6) month range. The actual duration is determined by the length of the vacancy, operational requirements, and the County's staffing needs. Some assignments may conclude sooner if the position is filled internally or project work is completed ahead of schedule.

27. **Question:** Are there target response times for submitting candidates once a request is made?

    **Answer:** The County's target timeframe for candidate submittals is generally within two (2) to four (4) weeks from the initial request. Shorter turnaround times may be required for urgent staffing needs, and vendors are encouraged to identify qualified candidates as quickly as possible to minimize operational disruptions.

28. **Question:** Beyond "prior experience or aptitude for field work," are there specific types of public utilities, construction, or environmental services experience that Union County finds most valuable or relevant for these positions?

    **Answer:** While there is no requirement for specialized licensing or certification, candidates with prior experience in public utilities, construction, or environmental services that involve outdoor, physically demanding work are preferred. Skills such as safe use of basic hand tools (e.g., shovels, hammers, weed trimmers), working in and around active utility sites, and familiarity with water and sewer infrastructure support tasks are valuable. Candidates must also be able to ride in County vehicles to job sites and work effectively as part of a field crew under varying weather conditions.

29. **Question:** If provided by the county, what is the typical schedule/availability of these training sessions?

    **Answer:** N/A

30. **Question:** Are there any specific types of hand tools or basic equipment that Field Technician Assistants are expected to be familiar with or be able to use upon starting an assignment?

    **Answer:** Basic Hand Tools like hammer, shovel, and Weed Trimmers.

31. **Question:** Is there a specific vendor or process we must use for background checks and drug testing, or can we utilize our own reputable screening vendors as long as they meet the county's minimum standards?

**Answer:** The selected firm may use its own reputable background check and drug screening vendors, provided the process meets or exceeds the County's minimum standards outlined in Section 5.5.4 of the RFP. All candidates must successfully pass both screenings prior to assignment, and Union County reserves the right to approve or reject any candidate based on the results.

32. **Question:** Will Union County accept candidates with prior non-violent misdemeanor records, or is a clean record strictly required?

    **Answer:** Candidates will be evaluated individually; final acceptance subject to background check results and County approval.

33. **Question:** Are temporary staff expected to report to a central location each day, or will they be assigned directly to various field sites?

    **Answer:** Yes, Union County Water Operation Center (Yes 4600 Goldmine Road, Monroe NC 28110).

34. **Question:** Could Union County elaborate on the onboarding process for temporary staff once they are approved (e.g., initial orientation, badge issuance, etc.)?

    **Answer: Answer:** Upon approval, temporary staff will report to the Union County Water Operations Center for onboarding. On their first day, they will complete County-approved safety orientation, including required Bloodborne Pathogen Training, as outlined in Section 5.5.3 of the RFP. After completing orientation, they will be issued a County identification badge and assigned to a Crew Leader for worksite direction and daily supervision.

35. **Question:** Could Union County clarify the circumstances under which the "Payroll Service" fee (where the County provides the applicant for payroll purposes only) would be applicable?

    **Answer:** Refer to Appendix A for clarification. This applies when the County identifies a candidate, and the vendor places them on payroll for administrative purposes only

36. **Question: I**s this for specific internal candidates or other scenarios?

    **Answer:** Primarily for County-identified candidates who require payroll processing through the staffing vendor

37. **Question:** Are overtime hours or weekend work anticipated, and if so, how should that be priced?

    **Answer:** No. Overtime hours and weekend work are not anticipated under this contract. The standard work schedule for Field Technician Assistants is Monday through Friday

during the hours outlined in Section 5.3 of the RFP. In the event that overtime or weekend work is required due to unforeseen operational needs, the County will coordinate with the vendor in advance to determine applicable rates in accordance with the terms of the contract.

38. **Question:** For the payroll-only service model, does the County have volume expectations or a flat administrative fee cap?

    **Answer:** No specific volume or cap is established; vendors should provide proposed rates/fees in Appendix A

39. **Question:** Are there any incumbents currently providing temporary staff support.

    **Answer:** No current incumbent, this is a new contract

40. **Question:** Can Union County provide an estimated number of Field Technician Assistant positions required annually?

    **Answer:** Refer to Question/Answer section, Item #5

41. **Question:** Does Union County plan to evaluate vendors based solely on the Field Technician Assistant position, or might other roles be added in the future under this contract?

    **Answer:** Yes.

42. **Question:** How many positions are expected per year?

    **Answer:** The County anticipates filling approximately three (3) Field Technician Assistant positions per year under this contract. Actual numbers may vary depending on vacancies, operational needs, and project requirements.

43. **Question:** After the six-month duration, is there potential for permanent employment?

    **Answer:** Yes. While assignments are typically temporary and last up to six (6) months, the County may, at its discretion, offer permanent employment to a temporary worker. In such cases, any applicable conversion fees will be handled in accordance with Appendix A – Cost Proposal of the RFP.

44. **Question:** Please disclose the pay range of the CDL truck operator.

    **Answer:** This RFP is for Field Technician Assistant positions only and does not cover CDL Truck Operator positions. Therefore, the County does not maintain or disclose pay ranges for CDL Truck Operators within the scope of this solicitation.

45. **Question:** Once a request is made, how long will the contractor have to fill the request?

**Answer:** The County's target timeframe for candidate submittals is generally within two (2) to four (4) weeks from the initial request. For urgent staffing needs, the County may request a shorter turnaround, and vendors are encouraged to submit qualified candidates as quickly as possible to minimize operational disruptions.

---

*End of Addendum No. 1*

STAFFING • SCREENING • CONTRACTING

# RFP 2025-050
# Field Tech Water & Sewer Division
# Temporary Staffing Services

UNIONCOUNTY
north carolina

**Due August 21, 2025 by 10:00am**

**Submitted by:**


**Blue Arbor, Inc.**
PO Box 12780
New Bern, NC 28561
CORPORATE OFFICE

Woman-owned, small business
NC HUB Certified
LOCAL OFFICE:
101 S. Elm St, Suite 86
Greensboro, NC 27401

**POC: Lucine Moffett**
Lmoffett@bluearbor.com
800-633-9715 X399
Cell: 252.514.5380
Fax: 252.638.5087

Union County – Water & Sewer Division
c/o Corey Brooks, CLGPO
Senior Procurement Specialist

August 15, 2025

**Re: RFP #2025-050 / Temporary Staffing Services**

Blue Arbor, Inc. would like to submit our response to your request for proposal to provide our services for temporary staffing to the Union County Water & Sewer Division.

Founded in 1981 by NC native Lucine Moffett, Blue Arbor is a staffing, screening, and contracting company with over 40 years of experience. As an **SBA certified Woman Owned Small Business**, Blue Arbor is industry unique: we are not a franchise, a local staff member will always answer your call, and we remain owned and operated by our Founder. Blue Arbor is a Full-Service Staffing Firm where all processes (from recruiting, screening, onboarding all the way through payroll services) remain "in house" for quality control, consistency, and transparency. **Blue Arbor is also NC HUB certified.** Leveraging innovative staffing-specific technology for efficiency, ease, and 24/7 access, we are 100% electronic (and "old-school" capable/adaptable for inclusion).

Our legal name and address:
**Blue Arbor, Inc**
Mailing: PO Box 12780, New Bern, NC 28561
Physical: 5413 Morton Rd., New Bern, NC 28562
Toll-free: 800-633-9715
Direct: 252-638-3036
Website: https://bluearbor.com

**POINT OF CONTACT:**
Jaime Gossin
Vice President
Cell: 910-297-3930
Email: JGossin@bluearbor.com

**BINDING AUTHORITY:**
Lucine Moffett
President
Cell: 252-513-5380
Email: LMoffett@bluearbor.com

Blue Arbor affirms that our proposal price will be valid for a period of 180 days.

Blue Arbor affirms that the information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts.

**COMPANY BACKGROUND and EXPERIENCE**

Blue Arbor has over 40 years of temporary staffing experience! We challenge our team, and they challenge us to stay on top of current trends affecting our business, industry laws and practices, technology advances and client inquiries and concerns.

We offer our clients a wide range of services to maximize their staffing investment and to assist in promoting a safe and drug-free work environment. Blue Arbor is a full-service staffing company that provides employees for the following general job classifications: clerical, administration, industrial, construction, professional and technical. Blue Arbor offers temporary staffing, temporary-to-hire staffing, facility staffing, payroll services. Blue Arbor's employee screening services include drug and alcohol testing (pre-employment, post-accident, random, on-site) and background verifications (criminal background checks, credit history checks, motor vehicle reports and/or skills testing).

The most important contribution to our method of operation that distinguishes Blue Arbor from other staffing agencies is our staff which is led by Lucine Moffett, and the service that we provide. Blue Arbor takes a team approach to all staffing contracts, thereby utilizing staff in any location to assist in fulfilling immediate staffing needs and providing an outstanding level of customized service. The foundation of our successful client relationships depends on our:

- **EXPERIENCE**
- **COMMITMENT**
- **VALUE**

Our goal is always to exceed expectations.

Blue Arbor serves a wide range of clients from small companies to major manufacturing plants, and currently provides services to city, county, state and federal agencies. Due to the wide range of customers that we have provided service to over the years, we have become adept at adapting to clients individual needs.

We provide services on several military bases throughout the southeast and conduct business in multiple states, including North and South Carolina, Florida, Georgia, Alabama, Louisiana, Mississippi and Tennessee. Blue Arbor continues to actively expand its geographical service area.

Our GSA Contract allows us the ability to provide staffing services to the US Department of Justice, the US Attorney's Offices and we are familiar with Service Contract Act Wage Determinations, Davis Bacon Wages Determinations, and providing certified payroll reports for government contracts.

We currently provide similar services to the **City of Greensboro Water Resources** and are familiar with the expectations of Field Technicians. If you choose, we can provide an electronic test for potential candidates to complete for Bloodborne Pathogens – Infection Control; a requirement for this position. Our current employees at the City of Greensboro include Meter Technicians, Maintenance Technicians, Water Supply Technicians and Water Reclamation Technicians. We have a firm understanding of what the County will need for successful Field Technicians.

Blue Arbor is adept at remote hiring. As one example, we provide staffing services to multiple locations for the NC DOT Rail Division, all done remotely. York County, SC is an excellent example of our ability to provide staff from our NC corporate headquarters. We provide remote staffing services to several counties in Florida, SC, NC and in states where we do not have an office location.

We use a cloud-based software program which will include the following features:

- Electronic onboarding
- New job board and social media integrations for job advertising
- Communication improvements: mass text or call
- Documentation and reporting can be completed electronically
- Timesheets can be completed and verified online if you choose (preferable)- currently Water Resources has chosen to use Online Webcards which seem to be successful.

Blue Arbor's client management process is based on the client's specific requirements as well as the volume of services provided. We customize the processes based on individual client's needs. In all cases, Blue Arbor has consistent follow up procedures for all Blue Arbor clients.

Upper management regularly reviews placements made to ensure that our standards are always maintained. In addition, the Blue Arbor management team communicates daily with staff employees and always works to positively motivate and assist staff employees.

All hiring is done in total compliance with applicable State and Federal laws. All personnel records are maintained in complete confidentiality and in compliance with all applicable State and Federal laws. With our current state-of-the-art cloud-based software, we are on our way to a paperless environment.

**WHY BLUE ARBOR?**

We provide the highest quality service possible through personal attention and effective communication with all of our clients, employees, and applicants. In addition, we hold our employees and clients alike to some of the highest safety and performance standards. Whether you are a job seeker or employer, we hope that your experience and time with us promotes growth and development. We keep an open line of communication and continue **"Setting the Standard for Service."**

**STAFF INFORMATION:**

**Blue Arbor Team**

Our strength begins with our people. Blue Arbor's staff is comprised of seasoned industry professionals who not only bring exceptional technical expertise but are also committed to delivering the highest quality customer experience.

We have been trusted to execute — and have successfully fulfilled — contracts for organizations such as the City of Greensboro, NCDOT, Escambia County (Pensacola, FL), the City of Mobile (Mobile, AL), and York County, SC, among others. These contracts have included smoothly transitioning existing employees and managing new staffing placements through every stage of the onboarding process — from recruiting and screening to submission, selection, and hiring.

Recruiting quality employees is an ongoing commitment for us. Our ability to quickly provide qualified staff stems from maintaining an extensive, continuously updated database of potential employees, ensuring rapid response to vacancies or new requirements. Every candidate in our database is thoroughly screened, enabling us to offer clients a diverse range of skilled, vetted professionals.

Our recruiting program leverages multiple resources — including print, broadcast, internet, and social media — to attract top talent.

The resumes included represent key members of our Contracting Team:

**Lucine Moffett**, President and Owner, oversees all operations across our offices.

**Jaime Gossin**, Vice President, is involved in daily operations and contracts and will directly oversee the Union County contract.

**Cindy Simmons** and **Serena Bryant** will manage day-to-day communications with Union County representatives, as well as recruiting and onboarding candidates.

This team has successfully launched new branch locations, transitioned employees, recruited and vetted temporary staff, and managed projects of all sizes. They utilize a state-of-the-art, web-based software platform, supported by the full Blue Arbor staff, to ensure efficiency and accuracy.

**Clear, consistent communication is central to our success — and remains a cornerstone of our client partnerships.**

| | |
|---|---|
| **President/Owner:** | **Lucine Moffett** |
| **Director of Operations:** | **Kate Cleland** |
| **Vice President:** | **Jaime Gossin** |
| **Corporate Officer:** | **Kelli Henthorn** |
| **Corporate Officer:** | **Michael Moffett** |
| **Director of Screening:** | **Pam Kornegay** |
| **Contract Specialist:** | **Cindy Simmons** |
| **Florida Branch Manager:** | **Tracy Beach** |
| **Staffing Specialist:** | **Serena Bryant** |

**METHODOLOGY and IMPLEMENTATION:**

All employees provided by Blue Arbor are considered Blue Arbor employees and not employees of Union County. If you find that an employee that we have provided does not measure up to your standards or is just 'not working out' – we will let the employee know that their assignment has ended and will provide a new temp as quickly as possible.

**Building a strong applicant base will help to fulfill your needs quickly and efficiently. When our candidate pool is strong, and we have the perfect opening for the perfect candidate – your position could be filled as soon as the Drug Screen and Background Report are completed.**

Some positions may require recruiting or further testing which may delay filling a spot. Blue Arbor understands that 'time is of the essence' and will make it our priority to fill your position.

**RECRUITMENT:**

Recruiting quality employees is an on-going process at Blue Arbor. You can be certain Blue Arbor will be able to find qualified staff by virtue of our maintaining an extensive data base of potential employees thus ensuring quick response to a vacancy or a new requirement. We continually update and maintain our candidate database with qualified, thoroughly screened employees to enable us to offer our clients a vast variety of skilled and qualified candidates. Our recruiting program includes the effective use of all print, broadcast, internet and social media resources.

Our cloud-based software allows us to communicate, recruit, receive applications and complete onboarding quickly, safely and electronically.

**EQUAL OPPORTUNITY EMPLOYER -** All employees and applicants are treated equally according to their individual qualifications, abilities, experience, and other employment standards. We do not discriminate because of race, color, religion, national origin, sex, sexual orientation, age, or physical or mental disabilities, handicaps, or military service as a Vietnam Era Veteran. Blue Arbor will ensure that any potential applicant can speak and understand English.

Blue Arbor participates with **100% of our employees being e-Verified** within three days of their start date with us. At the recommendation of our worker's comp agent, we also require a Post Offer Medical Questionnaire. This ensures that we will not be putting our employee in jeopardy if they have a prior injury, etc that may require a doctor's release. If you would like them to be rescreened prior to continuing on our payroll, we would be happy to do so.

**SECURITY:**

Security has become a hot topic these days and we have taken every precaution to protect our employees' information. The software we use has an encrypted website that is only accessible using unique and intricate passwords. The employee will create their own password and it is not viewable by our staff. Should an employee forget their password, we are only allowed send the secure information directly through program software after identification protocols have been met.

All Information is secure using a **Tier 4 Data Center** which includes:

- Firewall Security: All servers operate behind a firewall device designed to prevent unauthorized access.
- Data Encryption: including 128-bit SSL Certification and 1024 Bit RSA public keys.
- User Authentication: User access controlled with a valid username and password combination, which is encrypted via SSL while in transmission.
- IP Systems Security: Internal IP systems are protected by network address translation, port redirection and non-routable IP addressing schemes.
- Operating System Security: System accounts are protected with strong passwords. Operating system patches and security updates are applied regularly.
- Each server is "hardened" by disabling and/or removing any unnecessary users, protocols and processes.
- Database Security: Database access is controlled at the database connection level. Access to production databases is limited to a distinct number of points.
- Data Management: All data entered into the application by a customer is owned by that customer. Our employees do not have direct access to the production equipment, except where necessary for system management, maintenance, monitoring, and backups.

**TRAINING AND TESTING**

Blue Arbor is committed to providing employees who have the knowledge, skills and abilities to perform the requested position. Our **ability to test for skills or software knowledge**, etc will identify the right candidate for you. We can even test for Map Reading Skills! Any employee placed under this contract will demonstrate, at the very least, the minimum training requirements for the specific position. We offer electronic testing through SHL/Kenexa and is also available electronically. Once awarded, we can discuss what testing is most appropriate to request prior to selection for evaluation. There are tests available for Maintenance and Map

Reading or general Math or Computer skills. We have found that testing can provide a great way to find a 'diamond in the rough'!

Vetting candidates is an essential part of our staffing process. Matching a qualified candidate with the appropriate position requires a system of verification. Education, employment history, testing, personality, and attitude all contribute to 'getting it right.' Should there come a time where the City is not completely satisfied with the candidate provided, we would be happy to provide a replacement. Communication will be our greatest tool. Learning the nuances of each job and department will help us to provide the perfect candidate ever time.

**Building a strong applicant base will help to fulfill your needs quickly and efficiently. When our candidate pool is strong, and we have the perfect opening for the perfect candidate – your position could be filled as soon as the Drug Screen and Background Report are completed.**

Some positions may require recruiting or further testing which may delay filling a spot. Blue Arbor understands that 'time is of the essence' and will make it our priority to fill your position. The City may choose to Interview Candidates for their temporary positions or they may ask us to fill the position with the best qualified candidate of our choosing. We are happy to facilitate the scheduling process for an interview in person or electronically. Once a candidate has been chosen, we would run their comprehensive background and have them complete a drug test. These tests can add unexpected delays depending on how long their background takes to return.

Blue Arbor understands that the **Water Resources Dept will train the chosen temporary workers.**

Prior to offering any potential employee a position, we validate his/her knowledge and work experience through interviews and appropriate testing, thus ensuring only the most qualified individuals are offered a position. **Specifically for the Field Technician hires, special attention will be given to the applicant skills for Map Reading, physical abilities to bend and stoop and lift and most importantly – the ability to work outside in all weather conditions**. The Staffing Specialist makes the final overall assessment of the applicant and determines if the candidate is qualified for placement as a Blue Arbor employee. Union County would have the opportunity to Interview and meet any employee that they choose. The specific hours for each temporary position would be made known to all potential candidates. Any candidate chosen to work will be required to successfully complete the Bloodborne Pathogens – Infection Control testing through our testing partner – SHL Aspiring Minds website.

Newly hired employees receive information and training to cover Blue Arbor policies & procedures as well as those of the customer. Job appropriate dress, personal conduct, general work performance and job specific performance goals & objectives are stressed. Job requirements are reviewed including hours and shift times, lunch and break times, timesheet execution and attendance policies. General safety training will be provided upon hire. We understand that Union County will provide onsite training that is necessary to perform the tasks of these positions.

**INTERVIEW AND ORIENTATION:**

Prior to offering any potential employee a position, we validate his/her knowledge and work experience through interviews and appropriate testing, thus ensuring only the most qualified individuals are offered a position. Specifically for the Transit Authority hires, special attention will be given to the applicant skills for politeness, telephone etiquette and speaking clearly. The Staffing Specialist makes the final overall assessment of the applicant and determines if the candidate is qualified for placement as a Blue Arbor employee. The specific hours for each temporary position would be made known to all potential candidates.

Newly hired employees receive information and training to cover Blue Arbor policies & procedures as well as those of the customer. Job appropriate dress, personal conduct, general work performance and job specific performance goals & objectives are stressed. Job requirements are reviewed including hours and shift times, lunch and break times, timesheet execution and attendance policies. General safety training will be provided upon hire. We understand that the City of Greensboro will provide any training that is necessary to perform the tasks of these positions.

All employees are provided with a Blue Arbor handbook that explains expectations and policies including:

- Work performance expectations
- Health and Safety issues
- Absenteeism and Tardiness
- Consequences of misconduct
- Sexual Harassment Policies
- Drug and Alcohol Policies
- Worker's compensation and work-related injuries
- Timesheet reporting / compensation
- Grounds for termination

**BACKGROUND / SCREENING:**

It is Blue Arbor's policy to conduct background checks on all applicants registered for placement by our agency. Blue Arbor, through our staffing software, is linked into a Background screening service which provides an array of background checks based on the applicants address history, social security number. ALL background checks include a sex offender check.

Blue Arbor, Inc. requires a comprehensive Criminal Background Check of Felony and Misdemeanor courts, State Administrative Office of the Courts, State Department of Corrections, 50 State Sex Offender Registries and the District of Columbia, and criminal records from targeted single county search results. Criminal records are updated daily for accurate accounting.

Blue Arbor is a member of the National Association of Professional Background Screeners and can proficiently conduct statewide, nationwide, and international criminal background checks as well as credit background checks and Motor Vehicle Reports if requested. Any employee that will be driving a City vehicle will be required to have a positive Motor Vehicle Report without points for speeding or accident.

**DRUG TESTING:**

As a member of the Drug and Alcohol Testing Industry Association (DATIA) based in Washington, DC, our staff members are fully trained in proper procedures for performing DOT and non-DOT drug testing. We have a Certified Professional Collector Trainer {certified by DATIA) on staff that trains and supervises all specimen (urine/oral fluids) collectors. Continual training is conducted to ensure that staff members are aware of the latest testing requirements and techniques and are also current in their knowledge of materials and adulterants.

**Blue Arbor is the "employer of record" for all temporary placements**. This is made clear during the hiring process. Any questions or issues should be directed to our corporate office Staffing Specialist – Serena Bryant. She can be reached at 800-633-9715 x223. Blue Arbor will address issues involving conduct, payroll, benefits, etc. Our main office is also available to answer questions at: 800-633-9715 * M – F * 8am-5pm

If one of our temporary workers were to be injured while 'on the job'; Blue Arbor should be the first phone call. Our owner, Lucine Moffett is available 24/7 at 252-514-5380. We will be able to address the issues, paperwork and direct our employee with the appropriate action to follow. We can also provide the County with details of our approved medical facility, etc. We require

post-accident Drug and Alcohol testing and will provide our employee with these details if an occurrence happens. This testing occurs regardless of fault.

Blue Arbor, Inc requires a drug test prior to placement and agrees to provide the County with the test results if requested. A DOT drug test would be required for all candidates where a CDL license is required. The Field Technician Assistant does not require a CDL.

**ONBOARDING PROCESS:**

Our onboarding is done electronically using our secure cloud-based software. It is easy for potential employees to complete at home or at their leisure. Our software notifies us of any new applicant or employee activity, ensuring we can track their progress through the application and onboarding processes. Our initial phone interview helps us determine the next step for them. It allows us to hear how they present themselves, as well as it gives us the opportunity to delve deeper into their resumes and work history. All paperwork can be completed 100%

online with electronic signatures. Tax papers and documents are all safely signed and securely completed and uploaded to the candidate profile by them. Timesheet can also be completed weekly online if you choose this method.

**TIMESHEETS:**

Our employees are paid on a **weekly basis by direct deposit**. We can provide direct deposit to everyone – even if they do not have a bank account, using a Blue Arbor issued debit card. Timecards will be authorized electronically for ease.

All overtime must be approved and is not expected to occur without prior approval. Overtime is described as time worked over 40 hours in a week and will be paid at 1.5 x hourly rate. Our employees are required to complete their timesheet and submit it to their supervisor for signature/approval and then send it to our payroll department or drop it at our local office. Blue Arbor can provide **electronic timesheets** (recommended) enabled for direct online acceptance, verification, and submittal to our payroll department by City representatives via our secure online portal. If online timesheets are not utilized, we will **customize submission requirements to your preference** where possible.

**PERSONAL PROTECTIVE EQUIPMENT (PPE)**

Blue Arbor understands the importance of PPE and will ensure that all employees will wear their proper PPE for this Contract. EVERY employee is required to have Steel toe Boots of their own. Additional PPE as follows:

- Hard Hat (provided by County)
- Safety Vest (provided by County)

- Goggles (provided by County)
- Gloves (provided by County)

**CONFLICT RESOLUTION**

We prioritize open communication as the foundation for addressing workplace issues. When concerns arise involving our employees, we are committed to working collaboratively toward fair and effective resolutions.

**Progressive Disciplinary Measures**

1. Verbal and Written Warnings When informal coaching or verbal guidance does not produce the necessary improvement, or when more significant policy violations occur, formal written documentation will be issued and placed in the employee's personnel file. The written notice will specify improvement expectations and establish a reasonable timeframe for compliance.

2. Suspension For repeated violations following prior warnings, or for offenses of moderate severity, temporary suspension may be implemented. Suspensions are unpaid and scheduled during regular work days only. Suspended employees may not substitute vacation time, work alternative shifts, or use overtime to offset lost wages during the suspension period.

When circumstances require investigation into employee conduct or the severity of an incident, administrative suspension may be implemented pending completion of the review. Depending on investigation findings, this may result in reinstatement or termination. Administrative suspensions may be paid or unpaid based on the situation.

3. Termination Employment may be terminated for serious first-time violations, repeated offenses despite progressive discipline, or conduct that cannot reasonably be corrected. Before initiating termination proceedings, the department director must consult with the Human Resources Director and conduct a comprehensive review of the employee's personnel record.

**EMPLOYEE BENEFITS:**

**Blue Arbor** offers a choice of Medical Plans, including Vision, Dental and Short-Term Disability and Life insurance. The employee is charged a premium that is deducted from their pay each week. Blue Arbor also offers a Minimum Essential Coverage (MEC) plan. Both plans are offered through Essential Staffcare, an insurer that specializes in providing medical coverage for temporary employees.

All employees are provided with a handbook that explains in detail all requirements and expectations related to being a temporary employee. Including the following:

- Expectations of work performance
- Health and Safety Issues
- Absenteeism and Tardiness
- Consequences of Misconduct
- Sexual Harassment Policies
- Drug and Alcohol Policies
- Worker's Compensation / Work-related injuries
- Time reporting / compensation / direct deposit of paychecks
- Health Insurance Options, including an ACA compliant option

**DAY TO DAY MANAGEMENT:**

Upon award of contract:

1. We would discuss all open and available positions at length with the proper Department Representative(s) to determine their needs and expectations.
    a. Verifying job description
    b. Attire expected, personal appearance and physical ability to perform the job
    c. Job location, hours, etc
    d. Discuss assignment challenges
    e. PPE requirements (provided by County except for Steel toed boots)
2. Advertise for available positions throughout Union County
    - Utilize Indeed.com and ZipRecruiter
    - Local Facebook groups and websites
    - Notify local colleges for recruiting college students for temp work
    - Reach out to Union NCWorks Career Center
4. We will arrange for Interviews with appropriate County staff if desired.

**INVOICING:**

Invoicing would occur weekly and include the following:

- Division that employee is assigned to
- Specific Purchase Order Number
- Name of Employee and hours rate of pay
- Signed and verified timesheets of employee(s) (and overtime approval – if needed)
- Bill rate/Markup to Union County
- Total cost associated with invoice

***Invoices can be either emailed or mailed and customized for your needs.***

**COST/MARKUP TO COUNTY**

**Blue Arbor has provided a competitive bill rate percentage inclusive of:**

a. **Social security taxes**
b. **Medicare taxes**
c. **State and Federal Unemployment Insurance**
d. **Worker's Compensation Insurance**
e. **Liability Insurance**
f. **Advertising**
g. **Recruiting Costs**
h. **Background checks**
i. **Drug testing**
j. **Administrative Costs (payroll, admin, etc)**

**The County will determine contractor payrates depending on skills and prior experience, etc**

# 9 APPENDIX A – COST PROPOSAL

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

Company Name: **BLUE ARBOR, INC**

Provide minimum and maximum hourly rates for a temporary contract, a contract to hire and a direct hire contract per the positions indicated below. Hourly rates should include all overhead, taxes, and administrative fees unless otherwise noted. In addition, provide miscellaneous fees as described below.

| Hourly Rate to be Charged to Union County | | | | |
|---|---|---|---|---|
| Position | Temporary Contract | | Contract to Hire | |
| | Minimum Rate | Maximum Rate | Minimum Rate | Maximum Rate |
| Field Technician Assistant | $21.35 | $26.97 | $21.35 | $26.97 |

| Miscellaneous Fees - List all required fees. | |
|---|---|
| *Conversion Fee - List as Percentage | $0 after 600+ hours of hourly service for each employee* |
| **Payroll Service | 32.4% for any employee provided by the County** |
| | |

***Union County elects to permanently hire a temporary worker as a full-time County employee**
****** Union County provides the applicant to Offeror for payroll purposes only.**

**Blue Arbor would offer our services for 34.4% markup**

***Any temporary employee that has fulfilled 600 hours or more on an assignment with the County is eligible for permanent hire at NO CONVERSION FEE**

****** Selected employee will need to successfully pass a Drug Test and Background Check**

## 10 APPENDIX B – PROPOSAL SUBMISSION FORM

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

SUBMIT WITH PROPOSAL

***This Proposal is submitted by:***

| | |
|---|---|
| Company Legal Name: | BLUE ARBOR, INC |
| Representative Name: | Lucine Moffett |
| Representative Signature: | Lucine Moffett |
| Representative Title: | President |
| Address: | PO Box 12780 / 5413 Morton Rd |
| City/State/Zip: | New Bern, NC 28562 |
| Email Address: | LMoffett@bluearbor.com |
| Phone Number: | Cell: 252-513-5380 Tollfree: 800-633-9715 |
| Website Address: | https://bluearbor.com/ |

**It is understood that Union County reserves the right to reject any and all proposals, to make awards according to the best interest of the County, to waive formalities, technicalities, to recover and re-proposal this project. Proposal is valid for 180 calendar days from the Proposal due date and is submitted by an executive of the company that has authority to contract with Union County, NC.**

| | |
|---|---|
| Name: | Lucine Moffett |
| Title: | President |
| Signature: | Lucine Moffett |
| Date: | 8/18/25 |

## 11 APPENDIX C – ADDENDUM AND ANTI-COLLUSION FORM

**RFP 2025-050**
**Field Technician Water & Sewer Division Temporary Staffing Services**

**SUBMIT WITH PROPOSAL**

Please acknowledge receipt of all addenda by including this form with your Proposal. Any questions or changes received will be posted as an addendum on www.co.union.nc.us and/or www.ips.state.nc.us. It is your responsibility to check for this information.

| Addendum No. | Date Downloaded |
|---|---|
| 1 | 08/18/2025 |
| | |
| | |
| | |

**I certify that this proposal is made in good faith and without collusion with any other offeror or officer or employee of Union County.**

| | |
|---|---|
| Company Name: | BLUE ARBOR, INC |
| Name: | Lucine Moffett |
| Title: | President |
| Email Address: | LMoffett@bluearbor.com |
| Signature: | Lucine Moffett |
| Date: | 8/20/2025 |

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-017 **Agenda Date:** 1/12/2026

**TITLE:**

Allocate Additional FTE to Register of Deeds Office

**INFORMATION CONTACT:**

Crystal D. Gilliard, Register of Deeds, 704-283-3794

**ACTION REQUESTED:**

Authorize the allocation of 0.52 FTE to convert position 418507 from non-benefited part-time to benefited full-time.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Register of Deeds office has three non-benefited part-time positions currently that are filled. The Register of Deeds office would like to convert one of the non-benefited part-time positions to a benefited full-time position. This position is needed to provide assisting in the day-to-day operations of the Register of Deeds office as well as passport services. This individual is a passport agent as well and could serve in numerous areas in the office when there is a demand in service. This individual also can help assist in preservation projects that require a “hands on” application process. This individual has over 30 years of experience and would be a great asset, especially in a full-time scenario.

**FINANCIAL IMPACT:**

No additional funding is required. Funding exists in the current FY2026 Register of Deeds budget.

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-023 **Agenda Date:** 1/12/2026

**TITLE:**

2025-2026 Union County Detention Center Medical Plan

**INFORMATION CONTACT:**

Dorothy Thomas, Union County Sheriff's Office, Public Safety Finance Administrator, 704-283-3578

**ACTION REQUESTED:**

Adopt the 2025-2026 Union County Detention Center Medical Plan.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

North Carolina General Statute 153A-225(a) provides for the medical care of prisoners. That statute provides that:
(a) Each unit that operates a local confinement facility shall develop a plan for providing medical care for prisoners in the facility. The plan:

(1) Shall be designed to protect the health and welfare of the prisoners and to avoid the spread of contagious disease.
(2) Shall provide for medical supervision of prisoners and emergency medical care for prisoners to the extent necessary for their health and welfare.
(3) Shall provide for the detection, examination and treatment of prisoners who are infected with tuberculosis or venereal diseases.

The unit shall develop the plan in consultation with appropriate local officials and organizations, including the sheriff, the county physician, the local or district health director, and the local medical society. The plan must be approved by the local or district health director after consultation with the area mental health, developmental disabilities, and substance abuse authority, if it is adequate to protect the health and welfare of the prisoners. Upon a determination that the plan is adequate to protect the health and welfare of the prisoners, the plan must be adopted by the governing body.

This plan is developed and signed on an annual basis by the Health Department and the Union County Sheriff's Office.

**FINANCIAL IMPACT:**

None.

# Union County Detention Center

# Medical Plan

2026

Revised: October 24th, 2025

Approved By:

Eddie Cathey
Sheriff of Union County

Traci Colley
Union County Public Health Director

Melissa Merrell
Chairman of Union County Board of Commissioners

Adopted on_____by the Union County Board of Commissioners and certifies adoption,

Lynn West, Clerk to the Union County Board of Commissioners

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UNION COUNTY DETENTION CENTER

MEDICAL PLAN

2026

NUMBER: 4.01

RESCINDS: 1

SUBJECT: MEDICAL PLAN FOR THE UNION COUNTY DETENTION CENTER (Revision, October 24th, 2025; Approved, December ___, 2025)

*Union County Detention Center Medical Plan 2025-2026*
REVISED: October 24th, 2025
ADOPTED: December ___, 2025
APPLICABLE STANDARDS: (Prepared in conformity with N.C. General Statute 153A-225(a) and N.C. Administrative Code IDA NCAC 14J.1001)

# 4.01: Written Medical Plan Required

## POLICY STATEMENT:

The Sheriff of Union County (Sheriff) will develop a written medical plan that is designed to protect the health and welfare of Detention Center inmates (N.C. General Statute 153A-225(a) and N.C. Administrative Code IDA NCAC 14J.1001). The plan, at a minimum, will address severe medical, mental health, intellectual disability, dental, and substance abuse needs of inmates. The plan will be reviewed annually by the Sheriff, Detention Center Provider, and Union County Public Health Director and adopted by the Union County Board of Commissioners.

## SPECIFIC PROCEDURES: Content of Detention Center Medical Plan

The Detention Center Medical Plan shall address, at a minimum, the following medical services:

A. Health screening of inmates during intake;
B. Routine medical care;
C. Health Care Request;
D. Non-emergency services;
E. Emergency services;
F. Mental health services;
G. Substance abuse services;
H. Dental care;
I. Administration, administering, and controlling medications;
J. Handling suicidal inmates;
K. Chronic illnesses and communicable diseases;
L. Confidentiality of medical records;
M. Privacy during medical examinations and conferences, and
N. Medical co-payments, if authorized.

The plan must provide inmates with a daily opportunity to communicate their health care complaints to a health professional or officer and require that qualified health personnel be available to evaluate the medical needs of inmates.

The medical plan will prohibit inmates from performing medical functions at the Detention Center and require detention officers to inform inmates about access to health care services.

### Involvement of the Union County Public Health Director and Board of Commissioners

Pursuant to G.S. 153A-225(a) and IDA NCAC 14J.1001 (e), and as directed by the Sheriff, the Detention Center Administrator will be responsible for the annual review of the facility's Medical

Plan. Each policy and procedure of the plan will be reviewed annually and approved by the Sheriff and Public Health Director, indicating review and approval of the plan.

After the Union County Public Health Director has approved the plan, the Sheriff will request that the Union County Board of Commissioners adopt the Detention Center Medical Plan during a formal Commissioner's meeting.

A copy of the Union County Detention Center Medical Plan will be posted on PowerDMS and in other conspicuous areas to afford officers access to the plan.

# 4.01-A: Health Screening of Inmates during Intake

## POLICY STATEMENT:

It is the policy of the Union County Detention Center to conduct a health screening on every inmate during the intake process to determine if the inmate is in need of emergency medical care or mental health services.

## DEFINITIONS:

*Screenings of Inmates:* A procedure for each newly admitted inmate that combines visual observation of the inmate with an interview to obtain information about the inmate prior to the inmate's placement in the general population of the jail. *See* N.C. Jail Code 10A NCAC 14J .1002

## SPECIFIC PROCEDURES:

### Health Screening of newly admitted Inmates during intake

All inmates will be screened during the Intake process by the Detention Inmate Health Services Team (IHST) utilizing a pre-booking screening form. The pre-booking screening form will be periodically reviewed and amended as necessary for use by the Sheriff and the Detention Inmate Health Services Team (IHST). Specific questions are to be asked of each inmate concerning their past and current medical needs, and the answers will be recorded on the form by the intake nurse. The intake nurse will also make visual observations of the inmate and record the inmate's apparent physical and mental condition. The intake nurse will sign the form acknowledging that the answers were those given by the inmate. A copy of the form will be placed in the inmate's medical file and will be followed up on as deemed appropriate by an IHST member.

### Inmates needing immediate Medical Care

If, during the pre-booking screening process, an inmate is deemed to need immediate medical or mental health care, the arresting officer will be required to transport the inmate to the local area hospital. The arrestee may be refused admittance to the Union County Detention Center by Detention Center Staff and/or an IHST member based on the arrestee's medical or mental health status.

If the arrestee has refused medical treatment at the local hospital emergency department, this will be documented by a hospital staff member. The arrestee will only be accepted by the Detention Center Staff with discharge instructions or documentation that the inmate was discharged Against Medical Advice ("AMA"). The IHST staff member may still refuse the arrestee if their current medical needs are beyond the capabilities of the Detention Center Health Services. After admittance, the IHST will determine if the arrestee should be placed on Special Watch. In the event that emergency medical care is needed, EMS will be contacted following the procedures set forth in the Emergency Medical section of the Union County Detention Center Medical Plan.

In the event that the Detention Center Health Services are unable to meet the medical needs of an inmate who has left the hospital AMA, the IHST member will contact the Jail Administrator and/or Assistant Jail Administrator immediately to consider safekeeping options.

## 4.01-B: Qualified Medical Personnel

### POLICY STATEMENT:

Qualified medical personnel will be available to evaluate inmate medical needs at all times.

### DEFINITIONS:

*Medical personnel:* A person or persons who provide medical care to inmates. This definition shall include all persons who provide medical or health care, except for care provided for mental health needs. The list of persons included in this definition includes but is not limited to Physicians, Physician Assistants, Nurse Practitioners, Registered Nurses, and Licensed Practical Nurses.

*Mental health personnel*: A person or persons who provide mental health services to inmates. The list of persons included in this definition includes, but is not limited to, Psychiatrists, Psychologists, Registered Nurses, and Qualified Mental Health Professionals.

*Medical Provider*: A health care professional who can issue directives and write prescriptions to address inmate health needs. The list of persons included in this definition includes but is not limited to: Physicians, Psychiatrists, Physician Assistants, and Nurse Practitioners.

**SPECIFIC PROCEDURES:**

### 24-hour availability of Healthcare Personnel

The IHST will provide 24-hour medical, emergency, dental, and mental health screenings at the Union County Detention Center. A Medical Provider will be available for consultation 24 hours a day and will come to the facility as needed. A licensed Nurse (LPN or RN) will be on duty at the Detention Center or on call 24 hours a day to provide medical care.

### Inmates are prohibited from performing Medical Functions.

Inmates will not perform any function in or for the Medical Unit in the Detention Center, regardless of any license or certification the inmate may hold as per N.C. Jail Code 10A NCAC 14J.1001 (d).

### Health Care Professional's Qualifications

Health professionals who are hired under contract to provide medical services to the Union County Detention Center must have and maintain an active NC Professional License and be competent to provide those services.

### Exclusive responsibility for Medical Decisions

Health professionals who provide medical services at the Union County Detention Center will have exclusive responsibility for medical decisions and services rendered to inmates in the Sheriff's custody. At the same time, however, they will be subject to the same security requirements and procedures as detention officers and civilian staff.

## 4.01-C: Medical Care / Health Care Request

**POLICY STATEMENT:**

It is the policy of Union County Detention Center to provide each inmate with regular access to routine health care services from a qualified provider to screen, refer, and provide basic treatment for ongoing or emerging health care needs. Inmates will be provided with an opportunity each day to communicate their medical needs to a health care professional or detention officer.

**DEFINITION:**

*Health Care Request* is an organized method of receiving and being notified of inmate health needs through a regularly scheduled triage session. It provides inmates with the opportunity to report a medical illness or other health need and to receive a diagnosis or treatment to alleviate the condition, if reasonably possible.

*Routine care:* Medical care that includes physical examinations, health screenings, diagnostic testing, and treatment for an illness, a medical condition, or a mental health condition that is not an emergency medical need

*Serious medical need:* Any medical need that has been diagnosed by a health professional as mandating treatment or one that is so obvious that even a layperson would easily recognize the necessity for a medical professional's attention. *See Iko v. Shreve*, 535 F.3d 225, 241 (4th Cir. 2008)

## SPECIFIC PROCEDURES:

### Inmates will be informed how to obtain Medical Care

During the booking process, the intake officer and intake nurse will inform the inmate of the procedure for obtaining medical care.

### Officers will respond to Healthcare Needs

Officers will respond to and take appropriate action when an inmate makes a health care request, including dental needs and mental health needs. If an IHST member is unavailable to respond, the officer receiving the request will inform the shift supervisor of the reported medical need. The shift supervisor will evaluate the circumstances, notify the medical supervisor, and, if necessary, make immediate arrangements for addressing the medical need as provided in the medical plan.

### Inmates allowed to communicate daily, Healthcare Needs

Inmates will be provided with an opportunity to communicate their health care needs daily verbally or by submitting a Health Care Request as per N.C. Jail Code 10A NCAC 14J.1001 (c) according to the following procedure:

A. An inmate can submit a Health Care Request inquiry via KIOSK. If an inmate is illiterate or unable to submit a request, an officer will submit the request on the inmate's behalf.
B. IHST will evaluate and respond to each Health Care Request. IHST will respond to Health Care Requests on a daily basis.
C. All medical actions taken will be documented and signed by a member of the ISHT. Health Care Requests and medical treatment will be kept and filed in the inmate's medical chart.

### IHST Management of Health Care Request

IHST will conduct Health Care Requests on a regular and established schedule and will:

A. Evaluate the inmate to the extent required to ascertain the nature of the need;
B. Provide appropriate treatment consistent with standing or verbal orders issued by the appropriate Medical Provider;
C. Schedule the inmate for further examination or treatment by the appropriate Medical Provider;
D. Cordiant cares for the inmate to receive consultations and/or treatment as ordered by the Detention Center Medical Provider.

The shift supervisor will assign an officer to move inmates, as necessary, to facilitate Health Care Requests. The officer will be responsible for safety and security and for handling inmate supervision while the inmate is receiving treatment from the IHST.

### Review of Medical Health Care Request

A Medical Provider will review Health Care Requests on a regular basis. Reviews may include:

A. An examination of records.
B. Evaluations and follow-ups of the inmate, if necessary.
C. Referrals were made for routine schedule follow-ups.

### Detention Center Medical Provider and Specialists will be available

A Medical Provider will be available to respond to inmate medical needs referred by IHST and officers. Other Medical Providers or Specialists will be available as needed. All serious medical needs of inmates will be met.

### Medical Restricted Diets

Inmates with medical or dietary needs will be placed on a restricted or special diet as ordered by the provider, to include food service meals and commissary food items.

### Dental Care

Dental care will only be provided by the facility when the inmate is in need of dental care and treatment, or a dentist has diagnosed a serious medical need for dental care. A licensed dentist will provide this care and treatment and will be limited to medically necessary tooth extractions.

# 4.01-D: Emergency Medical Care

## POLICY STATEMENT:

It is the policy of the Union County Detention Center to provide emergency medical care for inmates that is consistent with community standards of health care. Medical emergencies and serious medical needs will be reported to IHST immediately. IHST will respond promptly to all such requests. Until IHST is available, officers will render basic first aid services and other assistance. Inmates will not be escorted to the Detention Center clinic without the express permission of on-duty IHST. Basic first aid kits will be available at various duty stations within the Detention Center.

## DEFINITIONS:

*Medical Emergency:* Any medical, mental health, dental, acute illness, or an unexpected health need that cannot be deferred until the next scheduled health care request clinic.

*Serious medical need:* Any medical need that has been diagnosed by a health professional as mandating treatment or one that is so obvious that even a lay person would easily recognize the necessity for a medical professional's attention. *See Iko v. Shreve*, 535 F.3d 225, 241 (4th Cir. 2008)

## SPECIFIC PROCEDURES:

### Emergency Medical Care

Officers will notify IHST if an inmate states he or she is experiencing medical difficulties and is requesting immediate medical care or if the officer observes the inmate to have a serious medical need. The officer will inform IHST of the inmate's symptoms or complaint. IHST will evaluate the needs of the inmate and determine if the inmate should be seen immediately or enter a Health Care Request.

Officers are required to administer first aid (including CPR) without unnecessary delay.

### Health Services Staff (IHST) will evaluate medical needs

IHST will respond to any report of a medical emergency within the Union County Detention Center, evaluate the situation, and render appropriate aid. Under normal circumstances, IHST will determine if a local Emergency Medical Services Provider should be requested.

If an inmate is experiencing a medical emergency or complains of symptoms that indicate an emergency, a detention officer will notify IHST via emergency procedures.

The Detention Center Clinic is not equipped as an emergency room. Inmates will not be escorted or transported to the Detention Center Clinic without the approval of the shift supervisor and knowledge of the IHST staff. When it involves a life-threatening emergency, IHST will respond to the scene of the incident.

**Emergency Dental Care**

In the event of a dental health emergency, the facility will provide emergency dental care and treatment. A licensed dentist will provide this care and treatment.

A. Should an officer detect a serious medical need relating to dental care or receive a Health Care Request from an inmate reporting that he/she is suffering from a serious medical need pertaining to dental care (e.g., severe swelling of the facial area or gums, broken or damaged teeth, severe pain), the officer will immediately contact the IHST and explain the inmate's symptoms so the IHST may determine whether and what treatment is appropriate.
B. Emergency dental procedures will be limited to emergency dental extractions only.

**Activation of Emergency Medical Services (EMS)**

Any officer or staff member has the authority to request the local Emergency Medical Services (EMS) to be dispatched.

**Master Control Operator will notify EMS**

If notified of an emergency health need or the need for EMS, the Master Control Operator will contact Union County Communications and request EMS. Whenever EMS is dispatched to the Detention Center, an officer will be assigned to stand by outside the facility until EMS arrives and escort them to the medical emergency.

**Officer to accompany Inmate to Medical Facility**

Whenever an inmate is transported outside this facility, the shift supervisor will assign sufficient detention staff to ensure the inmate's safety, security, and custody are properly maintained.

An officer will remain with the inmate at all times and will maintain proper custody of the inmate. Whenever feasible, inmates will be handcuffed or otherwise restrained at all times. Restraints should not be removed except by specific order of IHST or emergency medical personnel, and only if sufficient assistance is available to maintain secure custody of the inmate. If feasible, one type of hard restraint (handcuffs or leg restraints) should be maintained at all times. Officers will inform IHST of the possible consequences of removing

restraints from offenders/persons experiencing psychological emergencies, and inmates who pose an escape risk.

**First Aid Kits**

First responder kits are located in Master Control, Medical Clinic, and in Inmate Processing/Command Area. The shift supervisor will ensure that medical supplies are replaced after use.

**Automatic External Defibrillator (AED)**

The Automatic External Defibrillator (AED) is located in Master Control, Medical Clinic, and in Inmate Processing/Command Area. Detention and IHST staff will maintain certifications necessary to perform Basic Life Support (BLS), which includes proper use of the AED.

**Notification of Detention Center Administrator**

The Detention Center Administrator or his / her designee shall be notified if an inmate is transferred to the hospital for a medical emergency.

**Escorting Officer with Discharge Instructions**

The officer accompanying an inmate for treatment shall return all health care-related documents to IHST.

**No Fee for Emergency Medical Treatment**

An inmate will not be charged a co-payment fee for emergency medical treatment or emergency officer-initiated visits.

## 4.01-E: Mental Health Care

**POLICY STATEMENT:**

The Union County Detention Center will provide treatment, services, and housing for inmates committed and confined in its facility who display or have been diagnosed as having mental health problems. In such cases, mental health care will be provided at no cost.

**DEFINITIONS:**

*Special inmates:* an inmate who includes a geriatric inmate, an inmate with a mental health disorder, developmental disability, intellectual disability, or substance use disorder, and an inmate with a physical disability.

*Mental health personnel*: A person or persons who provide mental health services to inmates. The list of persons included in this definition includes, but is not limited to: Psychiatrists, Psychologists, Registered Nurses, and Qualified Mental Health Professionals.

*Mental Health Disorder:* refers to a person with mental condition(s) to such an extent that he or she requires care and treatment for his or her own welfare or the welfare of others.

*Intellectual disability:* refers to a person with substantial sub-average general intellectual functioning that is associated with impairment in adaptive behavior.

*Mentally impaired inmate:* refers to an inmate who has *Mental Health Disorder(s) or Intellectual disability(s).*

**SPECIFIC PROCEDURES:**

**Officers will ask Mental Health questions during intake**

Inmates committed to the Union County Detention Center shall be screened using the approved Mental Health Questionnaire required by Session Law 2007-323, Section 10.49(f) and make observations during intake to identify mentally impaired inmates who may not adapt well to a detention setting or who may be imminently dangerous to themselves or others. Officers will contact IHST to seek a referral. IHST shall collaborate with the Local Management Entity (LME) to develop medical management procedures between Detention Center staff and mental health providers. Detention Center Staff will be trained to recognize signs of mental illness pursuant to Session Law 2007-323, Section 10.49(f). Officers will observe inmates throughout their incarceration to identify possible mental health problems. If an inmate presents an imminent danger to self or others, Detention Center staff may take appropriate action to ensure the safety of inmates and staff (such as using restraints).

**Inmates are given a daily opportunity to communicate their Mental Health Needs.**

Inmates will have the opportunity each day to submit a Mental Health Care Request inquiry via KIOSK or verbally to any officer or IHST. The IHST will review and follow up on Mental Health Care Request submitted via KIOSK or to an officer. The request and action taken will be documented in the inmate's medical file.

## Mental Health Treatment

Officers will respond to an inmate who has a mental health need at any time and take appropriate action. If IHST is unavailable, the officer who receives the request will notify the shift supervisor, who will evaluate the circumstances. If necessary, the shift supervisor will make immediate arrangements for intervention and/or evaluation.

## Mental Health Screening

On admission, the intake officer will evaluate each inmate with regard to obvious signs of *Mental Health Disorder or Intellectual disability.* When an officer suspects an inmate is mentally impaired, they will contact IHST, who will assess the situation and, if necessary, will be referred to the local hospital for a mental health evaluation. Additional diagnostic tests or examinations may be ordered. Pending this review, an inmate demonstrating signs of serious mental illness may be housed in a holding cell, medical cell, or transported to a more appropriate facility.

## Examples of Acute Mental Illness

Officers should be alert to possible indicators of acute mental illness, including the following:

A. Delusions of grandeur and/or persecution, with hallucinations or a constant attitude of suspicion and hostility;
B. Intense anxiety or exaggerated levels of fear or panic in the absence of any danger;
C. Inappropriate emotional responses, bizarre delusions, or unpredictable, hollow giggling;
D. Hallucinations such as hearing, seeing, tasting, or smelling something or someone that is not present at the moment;
E. Extreme depression, withdrawal, neglect of hygiene and appearance, refusal to eat or leave the cell for long periods of time, or periods of uncontrollable crying; and,
F. Exaggerated mood swings from elation and overactivity to depression and underactivity or a combination or alternation of these.

Inmates exhibiting unusual behavior shall be placed on Special Watch.

## Crisis Intervention

When an inmate exhibits behavior that is suicidal, homicidal, or otherwise extremely inappropriate, the staff shall request a medical evaluation, *see* N.C. Jail Code 10A NCAC 14J .0601 (c)

The IHST will evaluate the situation and, if necessary, contact the on-call provider. IHST will make recommendations concerning the monitoring, observation, and handling of the inmate. In no case will these recommendations override safety and security considerations. Any question regarding potential conflicts between medical recommendations and a compromise of facility security will be resolved by the Jail Administrator or their designee.

**No Fee for Mental Health Treatment**

An inmate will not be charged a fee for mental health treatment.

## 4.01-F: Acute Substance Dependency

**POLICY STATEMENT:**

The Union County Detention Center will provide treatment, services, and housing for all inmates committed and confined in its facility who display acute substance dependency.

**SPECIFIC PROCEDURES:**

**Arresting Officers at Intake**

In the event an arrestee is suspected of ingesting or has entered any chemical(s)/substance(s) into the body or has been administered Naloxone or other treatment to counteract or reverse the effects of any impairing substance, the arresting officer shall transport the arrestee to the local hospital for medical evaluation before transporting the arrestee to the Union County Detention Center.

**Officer Will Screen Inmates upon Intake**

Inmates committed to the Union County Detention Center are questioned and observed during intake in an effort to identify persons who may be experiencing acute substance withdrawal.

**Inmate Will Have an Opportunity to Communicate Needs Daily**

Inmates will be provided with an opportunity to communicate their health care needs daily verbally or by submitting a health care request according to the following procedure:

A. An inmate can submit a Health Care Request inquiry via KIOSK. If an inmate is illiterate or unable to submit a request, an officer will submit the request on the inmate's behalf.
B. An IHST will evaluate and respond to each health care request. IHST will respond to Health Care Requests on a daily basis.

C. All medical action taken will be documented and signed by a member of the IHST. Health Care Requests and medical treatment, if indicated, will be kept and filed in the inmate's medical record.

**Substance Use Disorder Screening**

On admission, the intake officer will evaluate each inmate with regard to obvious signs of acute substance use or dependency. When an Officer suspects an inmate is a substance user or has a substance use disorder (SUD), they will contact IHST who will assess the situation and, if necessary, contact the on-call provider, who will then determine necessary additional measures. Additional clinical tests or evaluations may be ordered. Pending this review, an inmate demonstrating signs of serious illness may be housed in a holding cell, designated medical housing or transported to a more appropriate facility. If an inmate is currently enrolled in an opioid withdrawal treatment program, and is complying, this treatment will continue.

**Examples of Substance Use Disorder or acute substance withdrawal**

Officers should be alert to possible indicators of acute substance withdrawal, including the following:

A. Unconsciousness or semi-consciousness;
B. Serious drug or alcohol induced intoxication;
C. Intense anxiety or exaggerated levels of fear or panic in the absence of any real or present danger;
D. Hallucinations such as hearing, seeing, tasting, or smelling something or someone that is not present at the moment;
E. Other signs of symptoms indicate the need for immediate medical care.
F. Recent naloxone administration.

Inmates exhibiting unusual behavior may be placed on special watch or withdrawal protocol. Inmates who test positive for any controlled substance shall be placed on withdrawal protocol. Inmates exhibiting serious medical needs or dangerous behaviors to themselves or others that appear to originate from substance use will be referred to IHST for evaluation.

**Crisis Intervention**

When an inmate exhibits behavior that is suicidal, homicidal or otherwise extremely inappropriate, the staff shall request a medical evaluation. *See* N.C. Jail Code 10A NCAC 14J .0601 (c)

If the QMHP is on-site at the time an evaluation is requested, the QMHP shall conduct the evaluation. If the QMHP is not on-site the evaluation shall be conducted by the most

appropriate professional available. The IHST will evaluate the situation and, if necessary, contact the on-call provider. IHST will make recommendations concerning the monitoring, observation and handling of the inmate. In no case will these recommendations override safety and security considerations. Any question, regarding potential conflicts between medical recommendations and a compromise of facility security, will be resolved by the Jail Administrator or their designee.

**No Fee for substance and chemical Treatment**

An inmate will not be charged a fee for mental health treatment, including for substance abuse disorders.

## 4.01-G: Administration and Control of Medications

**POLICY STATEMENT:**

A qualified health care professional will administer inmate medications in a timely manner and in accordance with orders issued by the prescribing provider. A detention officer will accompany the IHST during medication administration for the purpose of supervising inmates and maintaining order and safety.

**SPECIFIC PROCEDURES:**

**Safe and Secure Storage of Medications**

Medications will be secured in the medical area and will be inaccessible to inmates and non-health services staff. When necessary, the Medical Provider may authorize an inmate to carry and possess certain medications while incarcerated. Inmates authorized to carry and possess medication within their own housing unit must carry a written approval signed by the IHST, authorizing possession of the medication.

When administered, all medications will remain under the exclusive care and control of IHST. Medication and/or unlocked medication carts will not be left unattended at any time.

**Inmates are not allowed to administer Medications**

No inmate will assist with or otherwise participate in any way with administering medications.

**Receiving Inmates with Medications**

The receiving intake officer will confiscate all medications from incoming inmates. The medications will be inventoried and stored as per IHST medication storage policy.

**Detention Center Health Services (IHST) will Administer Medication**

Medications will be administered according to a schedule approved by the Detention Center Provider. A member of the IHST will administer all medications. An officer will accompany IHST during any medication administration.

Medication will be administered as prescribed by the provider. The inmate is required to take the medication immediately and in the IHST presence. The officer will remain with the IHST at all times and will observe the inmate closely enough to ensure that the medication is being taken.

**Administering Medications to Aggressive or Assaultive Inmates**

The Union County Detention Center Staff in conjunction with the IHST will establish an individual process for administration of medications to inmates who may display behaviors which are aggressive or assaultive.

**Releasing Inmates with Medications**

If an inmate admitted to the Detention Center has medication in their possession, that medication shall be placed in the custody of IHST. Upon release the inmate will sign a receipt acknowledging the return of medication. This form will be provided by IHST, which will be filed in its inmate medical record.

## 4.01-H: Potentially Suicidal Inmates

**POLICY STATEMENT:**

Officers and IHST will be trained to recognize the signs of a potentially suicidal inmate and to respond to their needs as required. Officers of the Union County Detention Center will be watchful for signs of suicide among inmates and will intervene directly, when possible, in suicide threats or actions. Under the condition of a suicide watch, inmates are placed on a supervision regiment intended to reasonably protect the individual.

**DEFINITIONS:**

*Suicide:* the act or an instance of a person voluntarily and intentionally taking his or her own life.

*Self-destructive Behavior:* The act of intentionally causing serious injury to oneself; (such as repeatedly striking their own head against a concrete wall or steel doors).

*Special Watch Rounds:* an in-person check of an inmate by an officer at time intervals described more specifically in the N.C Jail Code 10A NCAC 14J .0601 (c).

## SPECIFIC PROCEDURES:

### Screening of Inmates

All inmates will be screened during the booking process for their potential risk of suicide. The Inmate Processing officer will ask a set of standardized questions listed on the *Brief Jail Mental Health Screen,* developed by Policy Research Associates, Inc. © (2005), funded by the National Institute of Justice. The Inmate Processing officer will sign the form and will request the signature of the inmate. A copy of the form will be forwarded to IHST for review and will be placed in the inmate's medical file and followed up as deemed appropriate by IHST. IHST will further screen the inmate for risk of suicide during the health screening process.

### Officers will report Suicidal, Self-Destructive or Homicidal Behavior

When an inmate exhibits behavior that is suicidal, homicidal or otherwise extremely inappropriate, a medical/mental health evaluation shall be conducted as appropriate. If the QMHP is on-site at the time an evaluation is requested, the QMHP shall conduct the evaluation. If the QMHP is not on-site the evaluation shall be conducted by the most appropriate professional available. As a result of this evaluation the inmate may be placed on special watch. Under the condition of a special watch, inmates are placed on a supervision regiment intended to reasonably protect the individual from self-destruction.

The IHST will evaluate the situation and, if necessary, contact the on-call provider. IHST will make recommendations concerning the monitoring, observation and handling of the inmates. In no case will these recommendations override safety and security considerations. Any question, regarding potential conflicts between medical recommendations and a compromise of facility security, will be resolved by the Jail Administrator or their designee.

Once a medical or mental health evaluation is completed, IHST will notify the detention staff supervisor if changes in the special watch procedure are required or recommended. The recommendations of the medical/QMHP professional will be followed for the period indicated.

All persons working in the Detention Center will be alert to possible indicators of potentially suicidal inmates, by such things as:

A. Past history of suicide attempts;
B. Observed behavior and verbal discussion of suicide during the admission process;
C. Active discussion of suicide plans;
D. Sudden drastic change in eating, sleeping, or other personal habits;

E. Recent crisis in personal events, such as extended or life sentencing;
F. Loss of interest in activities or relationships the inmate had previously engaged in;
G. Depression, which might be revealed by crying, withdrawal, insomnia, variations in moods, and lethargy (abnormal drowsiness);
H. Giving away personal property;
I. Signs of serious mental health problems such as paranoid delusions or hallucinations.
J. Other unusual behaviors that may be indicative of mental health issues or self-injurious behaviors.

**Considerations for Special Watch**

A. An inmate with a medical record maintained and preserved by the jail which indicates the inmate has attempted suicide at a previous time shall be placed on suicide watch, unless the inmate is seen by a physician/psychiatrist/QMHP, who determines a special watch is not needed.

B. An inmate who reports a previous suicide attempt or threatens to commit suicide during their initial screening upon admission, unless the inmate is seen by a physician/psychiatrist/QMHP, who determines a special watch is not needed.

C. An inmate who has been assigned to special watch by medical or mental health personnel of the jail or an officer.

D. An inmate who displays any of the following behavior:
   1. Physically hitting or trying to hit an officer;
   2. Verbal abuse of other people;
   3. Threatening other people, or threatening to or engaging in self-injury;
   4. Screaming, crying, laughing uncontrollably, or refusing to talk; and

E. An inmate who is intoxicated by alcohol or drug use as determined at intake by one of the following:
   1. A blood alcohol content level of .15 or greater as measured;
   2. Exhibits use of slurred speech; or
   3. Exhibits the inability to control body movement.

# 4.01-I: Communicable Diseases

## POLICY STATEMENT:

The Union County Detention Center will operate in a manner that protects the health, safety, and welfare of all staff and inmates and will take reasonable steps to prevent the spread of communicable diseases and will provide medical evaluation and care to inmates suspected of having communicable diseases. Inmates with a known communicable disease will be isolated, if it is reasonably necessary, to protect the inmate's health or the health of others. The Union County Sheriff's Office and Detention Center will provide training on the causes and methods of transmission of various communicable diseases. Education will emphasize the use of universal safety precautions for preventing the spread of such diseases, including blood-borne pathogens. The Union County Detention Center will take special care to preserve the confidentiality of information regarding inmates with communicable diseases.

## DEFINITIONS:

*Bloodborne Pathogens:* Pathogenic microorganisms that are present in human blood and body fluids which can cause disease in humans. These pathogens include, but are not limited to, hepatitis B, hepatitis C, and human immunodeficiency viruses.

*Blood and Body Fluids:* Blood, semen, cervical secretions, saliva, urine, vomit, and breast milk.

*Universal Precautions:* Infection control procedures, which should be taken to prevent transmitting infections. These procedures include wearing gloves, and appropriate personal protective equipment (PPE), when coming into contact with or handling blood or body fluids. These precautions are necessary with all persons since their status may not be known.

## DISCUSSION:

North Carolina General Statute (N.C.G.S.) 153A-225(a) (1) requires the medical plan to address the handling of inmates with known communicable diseases. 10A NCAC 14J.1003 requires each Detention Center to "separate inmates who require medical isolation from other inmates, either by housing them in a separate area of the detention center or by transferring them to another facility." Federal law, state law and public health regulations must be obeyed.

## SPECIFIC PROCEDURES:

### Preliminary Health Screening Form during intake

If the inmate indicates that he/she has a communicable disease, the Booking Officer will instruct the inmate to report the medical condition to IHST during the health screening. If the Inmate Processing Officer believes, based on his/her own observation, that the inmate may have a communicable disease, the Inmate Processing Officer will confidentially notify IHST as soon as possible.

Common symptoms of communicable diseases may include, but not be limited to:

- Persistent tiredness,
- Unexplained weight loss
- Cough
- Fever
- Diarrhea
- Vomiting
- Night sweats
- Swollen Glands

### Confidentiality Requirements

Protected and personal health information obtained from an inmate as a result of medical care provided by inmate health services shall be protected consistently with the requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPPA).

The Inmate Processing officer must maintain the confidentiality of information obtained, from any person, during the preliminary health screening concerning communicable disease. Any information or records will be kept strictly confidential, including medical records that might identify an inmate as having a communicable disease. Information will only be shared with IHST or the detention staff chain of command, as needed, for the inmate's access to treatment or unique health care accommodations. Public health regulations authorize a local Health Department Director to notify the Sheriff if an inmate has reportable communicable diseases. The unauthorized release of information concerning an inmate's medical information is prohibited and may result in disciplinary action.

### Testing for Communicable Diseases

An inmate may request a communicable disease test through regular Health Care Request procedures with IHST. The inmate will be provided with the requested test only if the

medical provider authorizes the test. The inmate will be charged medical copayment under these circumstances unless the testing meets the parameters as set forth in the N.C. Communicable Disease Testing Guidelines. The inmates will be notified of the results, and they will be provided appropriate post-test counseling by IHST and/or referred to an infectious disease clinic. The counseling will be documented. IHST shall notify all known infected inmates to follow NC state-mandated control measures.

IHST provider may request an inmate to be tested for a communicable disease if, in the provider's reasonable medical judgment, the test is necessary for the inmate's appropriate medical treatment. Still, the inmate cannot be tested without his/her informed consent.

**COVID-19: Operational Preparedness, Prevention and Management**

UC Jail administrators and IHST, follow the CDC and NCDHHS guidance on management of COVID-19 in correctional and detention facilities, to the extent appropriate for implementation in the Detention Center, accounting for the Detention center's operational needs and security In partnership with the Union County Department of Public Health, responses to COVID-19 outbreaks will be provided by the IHST at no cost to the inmate. Additionally, COVID-19 vaccinations are made available to inmates on a routine basis.

**Testing following a significant risk of exposure**

The Union County Bloodborne Pathogen Exposure Control Plan shall be followed in the event of an exposure. The policy is located on County Connect in the Risk Management section.

An officer or inmate who has been exposed to the blood or body fluids of an inmate should wash the exposed area with soap and water as soon as possible after the exposure. Outer garments should be removed in as close proximity to the exposure site as possible, handled as little as possible, and placed in a Biohazard bag. (Please see the Blood-borne Pathogen Exposure Control Plan on County Connect for more information on this procedure.)

The officer will notify his/her supervisor immediately and complete a jail incident report as soon as feasible after being exposed to any blood or body fluids, outlining the facts and circumstances of the incident. This report will be forwarded to the Jail Administrator by chain of command. The Designated Exposure Control Officer for our Union County Sheriff's Office will be notified to assist the officer in any way possible.

The officer will complete a worker's compensation report within 24 hours of the incident. If an officer is not physically able to complete the report, his supervisor will complete the report.

The officer will complete a Union County Blood-borne Pathogen Incident Report/Provider's written documentation of opinion. These reports will be stored in the employee's confidential medical file after completion by the Provider and Supervisor.

Any other person, not an employee of Union County, exposed to blood or body fluids of an inmate will be encouraged to consult with their private provider, an emergency room, or urgent care immediately. Documentation of this action, including date and time, should occur.

Inmate health personnel employed by MEDIKO shall follow their established policies and protocols in the event of a potential or confirmed exposure.

**Housing and Classification for inmates suspected of having Communicable Diseases**

The Inmate Processing officer will consider relevant security factors in housing newly admitted inmates, including those inmates with a communicable disease:

A. Inmates who are infected with a communicable disease but are asymptomatic may be placed into medical segregation (quarantine) when necessary to protect or promote their health or the health of others. IHST will determine if an inmate should be segregated.
B. Inmates with a communicable disease who are symptomatic or contagious will be housed in medical segregation (isolation) or transferred to another correctional facility, pursuant to a court order authorizing transfer. The inmate will immediately be placed in medical segregation pending transfer.
C. Inmates with a communicable disease or under evaluation in administrative or medical segregation will have reasonable access to all privileges available to other inmates, including attorney visits, chaplain visits, commissary, social visitation, mail privileges, and other programs.

**Communicable Disease Reporting Requirements**

IHST or the facility conducting communicable disease testing is responsible for reporting positive test results to the appropriate agencies as required by state law.

**Detention for Communicable Diseases**

In accordance with N.C.G.S. 15A-534.3, if a judicial official conducting an initial appearance or first appearance hearing finds probable cause that an individual had a nonsexual exposure to the defendant in a manner that poses a significant risk of transmission of the HIV virus or Hepatitis B by such defendant, the judicial official shall order the defendant to be detained for a reasonable period of time, not to exceed 24 hours, for investigation by public health officials and for testing for HIV virus infection and Hepatitis B

infection if required by public health officials pursuant to G.S. 130A-144 and G.S. 130A-148. (1989, c. 499, s 1; 2009-501, s.1.)

The purpose of the detention is to provide time for public health officials to conduct an investigation and for HIV or Hepatitis B testing if required by them. Judicial officials do not have the authority to order HIV or Hepatitis B testing, but only to detain the individual for investigation by public health officials who will determine if testing is required. Public health officials will follow the administrative codes that direct testing for bloodborne pathogen exposure:

10A NCAC 41A.0202 (4) (a) (i)

10A NCAC 41A.0203 (b) (4) (a)

10A NCAC 41A.0214 (4) (a)

IHST will notify Union County Department of Public Health officials if a defendant is being detained for evaluation and possible testing for bloodborne pathogens.

A. Since the detention is for 24 hours maximum, IHST should notify health department officials as soon as possible.
B. Public health officials will have reasonable access to the defendant upon their request.
C. The defendant will be released after 24 hours, whether the Union County Department of Public Health has responded to the notification or not.
D. IHST and Detention staff will refer all questions concerning a defendant's medical status to the Union County Department of Public Health.

**Detention Center Health Services Release of Inmate's Communicable Disease Status**

Under the following circumstances, IHST is permitted to release an inmate's communicable disease status:

A. Release is made to health care personnel who are providing medical care to the inmate.
B. Release is made with the inmate's written consent or the written consent of the inmate's guardian.
C. Release is made pursuant to a court order.
D. Release is otherwise authorized by G.S. 130A-143 for treatment, payment or healthcare operations or by regulations adopted by the Commission for Public Health.

**Inmate participation in Programs**

Inmates with communicable diseases and have been medically cleared/noncontagious have the same access to facility programs and services as other inmates. These inmates have the same visitation and recreational privileges as other inmates house in the same housing unit under the same classification level.

Detention staff will give consideration to all inmates when making work assignments or reviewing inmates for Inmate Worker status. Candidates for inmate workers will be reviewed on a case-by-case basis under set requirements. An inmate with a communicable disease who has been medically cleared/noncontagious may not be refused inmate worker status based solely on his/her medical condition. However, those inmates may be refused if the basis for the refusal is unreasonable fear among other inmates or other legitimate penological concerns.

Inmates with communicable diseases may be denied access to facility programs or services if the IHST Provider determines that such restrictions are necessary to protect the inmate's health or the health of others.

**Transfer of Inmate(s) with known Communicable Disease to Other Sheriff's Office or the NC Department of Corrections**

If a known inmate with a communicable disease is transferred to another Sheriff's Office or the NC Department of Corrections, IHST will notify the medical department of that sheriff's office or the Director of Health Services for the Division of Prisons and the prison facility administrator of the inmate's status.

**Safety Equipment**

As stated in the Union County Blood-borne Pathogen Exposure Control Plan, the Detention Center will make the following personal protective equipment available for use by Detention staff:

A. Disposable latex or nitrile gloves
B. Pocket masks with one-way valves for CPR and/or Ambu-Bags
C. Coveralls, shoe covers and protective eyewear
D. Puncture-resistant containers for holding sharp objects
E. Disposable paper towels and cleaning supplies
F. Plastic bags labeled as containers for bio-hazardous waste

**Universal Safety Precautions**

Detention Center staff will wear person protective equipment (PPE) including disposable gloves, surgical masks or goggles that is appropriate for the situation when they reasonably expect to come into contact with blood/body fluids, spurting or splashing blood, if they have time under the circumstances.

Once gloves or other PPE have been used, they will be thrown away immediately before any other task is performed and hand hygiene will be performed as instructed in the Union County Exposure Control Plan.

Detention Center staff who come into contact with blood or body fluids will wash the affected area thoroughly with warm water and soap as soon as possible after the contact.

Detention Center staff will protect against possible infection by covering cuts, open sores, or breaks in their skin with water-resistant bandages.

Detention Center staff will place all contaminated clothing, bedding, or other items that may be cleaned and reused into plastic bags that are marked clearly as contaminated materials (biohazard). Normal laundry and dry-cleaning procedures are adequate to decontaminate clothing, bedding, and other washable items. Contaminated clothing will be washed at the Detention Center. Employees are prohibited from taking contaminated clothing home to be washed.

Officers will wear disposable gloves whenever they engage in the following activities:

A. Conducting cell searches
B. Conducting searches of inmates
C. Handling disruptive inmates whenever possible
D. Any other activity likely to result in exposure to blood and body fluids.

Officers will exercise caution to avoid cuts or punctures with sharp objects, including knives, razors, and hypodermic needles by adhering to the following:

A. Officers searching cells shall avoid putting their hands into places they cannot visually inspect. Flashlights and mirrors will be used to assist in searching for such places.
B. Sharp objects will be placed into a puncture-resistant container for storage and disposal.

Officers will wear gloves and use a disinfectant solution when cleaning areas or surfaces contaminated with blood and/or body fluids.

A. A ratio of 1:10 solution of household bleach and water (1 part bleach to 10 parts water) may be used for cleaning objects or areas contaminated with blood or body fluids. The solution should be labeled with mix date and expiration date of 30 days.
B. All contaminated trash and sharp containers will be properly marked to identify the contents and be placed in the designated "Biohazard Storage Room" for pickup by the designated company.
C. Mattresses and pillows shall be sanitized with a sanitizing solution or a hospital grade disinfectant as required by state standards.
D. Contaminated disposable materials will be treated as infectious waste and disposed of in Bio-Waste containers.

**Cleaning Cells**

If physically able, all inmates will be responsible for routine cleaning of their own cells, according to standard procedure. If the inmate is unable to clean his own cell, the cell will be cleaned by an inmate under the supervision of an officer.

When an inmate leaves the Detention Center, the cell and its furnishings, including both sides of the mattress, will be cleaned according to standard procedures and disinfected with a 1:10 solution of household bleach and water solution (1 part bleach to 10 parts water). The solution should be labeled with mix date and expiration date of 30 days. Inmates will wear gloves for these cleaning procedures.

**Laundry**

If clothing or linens are contaminated with blood or other body fluids, those items may be placed in special water-soluble bags for laundering or dispose of in accordance with local or state health regulations. Clothing or facility linens that have not been contaminated will be laundered according to usual laundry procedures. Inmates assigned to the laundry will wear gloves when handling all unwashed laundry.

Uniforms that have become contaminated with blood or body fluids will be removed and cleaned as soon as possible. The Detention Center laundry will launder all contaminated clothing. Officers will not take contaminated clothing home to wash. If skin under the uniform has been contaminated, it should be washed thoroughly. Blood and body fluids on clothing and unbroken skin are not normally considered to be a blood borne pathogen exposure.

**CPR with Communicable Disease**

If CPR is required, those involved should use an Ambu-bag or a pocket mask with a one-way valve whenever possible. These devices reduce the risk of transmitting infectious diseases.

Contact with saliva during CPR does not present a significant risk of transmitting blood borne pathogens.

Refusal by detention staff to provide emergency care, including CPR, to an inmate may result in disciplinary action.

**Employee Training**

The Union County Sheriff's Office will provide new employees with Bloodborne Pathogen policy training within ten (10) days of beginning work, normally on the first day of work during the Union County Detention Center Orientation. This training will familiarize officers with their legal responsibilities and the operational procedures of the Union County Detention Center as they relate to bloodborne pathogens and other communicable diseases.

Officers will receive periodic training containing current information concerning blood borne pathogens and other communicable diseases.

## 4.01-J: Maintenance and Confidentiality of Medical Records

### POLICY STATEMENT:

The medical records of inmates at the Union County Detention Center will be kept confidential as required by law. The records will be stored securely and maintained separately from confinement records, and access to medical records will be controlled and limited. These records will be stored and maintained by IHST through an appropriate electronic medical record (EMR) system or service provider.

### DEFINITIONS:

*Medical Record*: A confidential record of medical problems, examinations, diagnoses, and treatments maintained on each inmate who receives health services through the UCJ.

### DISCUSSION:

NC State Detention Center Standards 10A NCAC l4J. .1001(b) (6) provides "the medical plan for each Detention Center must address the maintenance and confidentiality of medical records." NC State Detention Center Standards 10A NCAC l4J .0101(25) defines a "medical record" as "a record of medical problems, examinations, diagnosis, and treatments." NC State Detention Center Standards 10A NCAC l4J .1002 says that health screening forms "shall be reviewed for the presence of confidential information which cannot be made available to Detention Center officers.

## SPECIFIC PROCEDURES:

### Inmate to have a medical chart

A chart will be created for all inmates confined to the Detention Center.

### Contents of Medical Records

Medical records include, but are not necessarily limited to, the following:

A. Copy of a completed health screening form;
B. Medical findings, evaluations, treatments, medications and dispositions;
C. Completed records of administered medications;
D. Reports on laboratory, X-ray, and diagnostic studies;
E. Progress notes;
F. Consent and refusal forms;
G. Release of information forms;
H. Discharge summary of hospitalizations;
I. Special treatment plans, including prescribed diet;
J. Place, date, and time of each encounter with a medical professional;

### Repository of Medical Records

The medical records of inmates will be kept confidential, and they will be stored separately from their confinement records. Union County Sheriff's Office shall maintain all inmate health records in accordance with this policy. The Union County Sheriff's Office, in conjunction with IHST, will maintain strict control of all inmates' medical records. UCSO, in conjunction with IHST, shall have access to and control of the records and ensure confidentiality as required by law. All persons employed by the UCSO or MEDIKO, who have access to confidential inmate health records, will maintain the confidentiality of those records at all times and shall not permit unauthorized access to them.

N.C.G.S. 153A-222 allows Detention Center inspectors with the North Carolina Detention Center and Detention Division to examine an inmate's medical record unless the inmate objects in writing. The inmate must be informed in writing of his right to object before an inspector can examine the record. If the inmate objects in writing, the inspector(s) will not be allowed to view the inmate's confidential medical record. Furthermore, "any confidential or privileged information received from review of records or interviews shall be kept confidential by the Detention Center and not disclosed without written authorization of the inmate or legal representative, or unless a court of competent jurisdiction orders disclosure."

### Transfer of Inmate Medical Record

If an inmate is transferred to another facility in North Carolina, IHST will provide a transfer summary of appropriate medical information to deliver to the receiving facility. Treating health care providers may share confidential medical information to ensure continuity of medical care.

### Inmates Requesting their own Medical Records

As patients, inmates are authorized to have copies of their confidential medical records, and copies of the records shall be provided to an inmate upon request and completion of a medical records release form.

Copies of inmate health records may be redacted before being given to the inmate, if necessary to protect the security and integrity of the Detention Center. Redaction of inmate medical records may be done only with the authorization of the Jail Administrator, after consultation with the IHST and Chief Legal Counsel, and the reason for any redaction will be clearly noted.

The inmate will be allowed one copy of their medical record at no cost per incarceration. The second and subsequent copies will be at a cost of $0.10 per page.

### Retention of Inmate Medical Records

The medical records of an inmate will be retained for 5 (five) years after the inmate's last release.

## 4.01-K: Privacy during Medical Examinations

### POLICY STATEMENT:

It is the policy of the Union County Detention Center to conduct medical examinations and interviews in a confidential and private setting. Safety and security will not be jeopardized at any time.

### SPECIFIC PROCEDURES:

### Inmate Privacy

Inmates will be provided with a confidential and private setting while being examined, treated, or interviewed by IHST or other Health Services staff. Officers will provide sufficient privacy during the exam or interview so the inmate will feel free to discuss any medical problem. Safety and security will remain the first priority and will not be jeopardized at any time.

# 4.01-L: Medical Co-Payments

## POLICY STATEMENT:

### NC G.S. § 153A-225. Medical care of prisoners

Inmates receiving self-initiated, non-emergency medical care, including dental care, will be assessed a $20.00 co-payment for each service or visit. Inmates will be assessed a $10.00 co-payment for each prescription drug. Inmates receiving maintenance prescription drugs will be assessed a one-time $10.00 co-payment per incarceration, per medication. These fees will be charged against the inmate's trust fund account. No inmate will be denied medical care, including dental and mental health care, because of an inability to pay. No co-payment fee will be assessed for emergency care, substance abuse treatment, mental health care, and prenatal care, laboratory tests ordered by IHST, routine physicals, follow-up visits, and psychiatric medications.

## DEFINITIONS:

A *medical emergency* is any medical, mental health, dental, acute illness, or an unexpected health need that cannot be deferred until the next scheduled health care request clinic

A *medical non-emergency* is any medical event that does not require immediate medical intervention.

## SPECIFIC PROCEDURES:

Inmates will be notified of medical and prescription drug co-payment fees.

Inmates may be notified and obtain information of co-payment fee amounts and their assessment in the following ways:

A. Via a KIOSK message or;
B. Inmates can review the Union County Detention Center Medical Plan via KIOSK, which contains information concerning the co-payment fees or;
C. Informed of the co-payment fees by IHST during the initial intake screening interview or;
D. Posted informational signage located in the screening office and clinic or;
E. Health Care request inquiries will include a notice informing inmates of a co-payment fee for non-emergency care or;
F. Assessed co-payment fee(s), are reviewable via KIOSK.

Unless there is some compelling evidence to believe otherwise, IHST and officers will presume that all inmates are aware of the medical and prescription drug co-payment fees.

**Indigent Inmates will not be denied Medical Care**

No inmate will be denied medical care because they cannot afford a co-payment. Indigent inmates will be provided with emergency and non-emergency medical services, including mental health and dental services, without regard to the ability to pay.

No co-payment will be charged for free services.

No co-payment fee will be assessed for the following medical services:

A. Initial intake health screening;
B. Communicable Disease tests;
C. Over-the-counter medicine administered by the IHST;
D. Pre-existing condition follow-ups;
E. Emergency care (medical, mental health)
F. Mental health services;
G. Dental follow-up services;
H. Acute Substance Dependency;
I. Medical equipment or supplies prescribed by the IHST;
J. Pre-natal care;
K. Laboratory tests ordered by the Detention Center Health Services;
L. Annual physical exam;
M. Any physical examination or test required for inmate worker status;
N. Any inmate work-related injury; or
O. Medical services (including dental services) referred by IHST to another professional health care provider outside of the Union County Detention Center.

**Self-Initiated, non-emergency Medical Services requiring a Co-Payment Fee**

Co-payment fees will be assessed for self-initiated, non-emergency medical care dental care, including Health Care Request, interviews, or treatments provided by IHST. If the inmate is escorted to the clinic based on a submitted Health Care Request and refuses medical services for any reason, the inmate will be assessed a co-payment fee.

**Detention Center Health Services (IHST) will Determine Payment of Fee**

IHST will evaluate each situation on a case-by-case basis and will determine if an inmate will be assessed a co-payment fee. No fee will be assessed for any emergency or free service. (See above.) Inmates may appeal a co-payment fee through the inmate grievance system.

No fee will be assessed until services have been rendered. IHST will charge co-payment fees against the inmate's trust fund account. The account will be debited even if there are insufficient funds to pay the co-payment fee. An inmate may run a negative balance for co-

payment fees on their current incarceration. If funds are deposited into the account during the current incarceration payment fee may be recovered. The inmate will be able to review the co-payment that is deducted via KIOSK.

## 4.01-M: Exercise

### POLICY STATEMENT:

It is the policy of the Union County Detention Center to provide exercise pursuant to 10A NCAC 14J.1004.

### SPECIFIC PROCEDURES:

**Exercise**

"After the fourteenth consecutive day of confinement, each inmate shall be provided opportunities for physical exercise at least three days weekly for a period of one hour each day. Physical exercise shall take place either in the confinement unit if it provides adequate space or in a separate area of the Detention Center that provides adequate space. The opportunity for physical exercise shall be documented" (10A NCAC 14J.1004).

## 4.01-N: Inmate Intake/Release Controlled Substance Count and Securement

### POLICY STATEMENT:

Controlled substance medication (prescribed) that is the personal property of an inmate will be counted and verified by the intake nurse upon entering the Union County Detention Center. All prescribed controlled substances will be stored in a secure location in the medical office where they will be inaccessible to inmates and detention staff. Storage will be carried out according to guidance provided in the Union County Detention Center Medical Plan section 4.01 G.

### PURPOSE:

Ensure that all medication on the person of an inmate booked into the Detention Center is fully and accurately accounted for and either disposed of or stored for return upon release of the inmate as appropriate.

**SPECIFIC PROCEDURES:**

Medication must be labeled with a prescription label that includes the inmate's name, the medication name, and the expiration date. Medicines for an inmate that do not meet these criteria will be discarded/destroyed in accordance with guidance from the North Carolina Department of Health and Human Services and the United States Drug Enforcement Administration.

**Receiving and storage of controlled substances**

All medication obtained from an inmate at any time during the intake or booking process will be received by a nurse, who will count, document, store, and/or dispose of it in accordance with policies and procedures as approved by MEDIKO.

**Released Home**

Medication will be returned to inmates upon their release if the medication was appropriately stored and counted upon admission to the facility, assuming that it was not expended or otherwise substituted for during the inmate's stay, upon completion of all forms and procedures established by the inmate health provider to ensure proper accountability for the medication.

**Released to Other Agency**

When an inmate is being released and transported to another facility, any medication stored by the inmate's health provider shall be turned over to the transporting officer. Upon surrendering the inmate to the other agency, the transporting officer shall obtain a signature from the accepting agency.

# Union County, NC

Staff Report

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-032 **Agenda Date:** 1/12/2026

**TITLE:**

Union County Transportation Public Transportation Agency Safety Plan

**INFORMATION CONTACT:**

Theresa Torres, Human Services Agency, Transportation Director, 704-283-3598

**ACTION REQUESTED:**

Adopt the Union County Transportation Public Transportation Agency Safety Plan (PTASP) as presented.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Since July 20, 2020, the Federal Transit Agency (FTA) has required certain operators of public transportation systems, that are recipients or sub-recipients of FTA grant funds, to develop safety plans that include the processes and procedures necessary for implementing Safety Management Systems (SMS). The PTASP plan requires that transit agencies 1) designate an Accountable Executive and a Chief Safety Officer, 2) document the agency's SMS processes, 3) implement an employee reporting program, 4) create performance targets based on safety performance measures established in FTA's National Public Transportation Safety Plan (NSP), 5) create criteria to address all applicable requirements and standards set forth in FTA's Public Transportation Safety Program and the NSP, and 6) create a process and timeline for conducting an annual review and update of the safety plan. NCDOT and the FTA require the PTASP to be reviewed by staff and brought to the Board of County Commissioners for approval annually regardless of whether revisions are made.

In 2024, the FTA released major updates to the PTASP which have been incorporated in the attached document.

**FINANCIAL IMPACT:**

None. However, if the plan is not approved, the County's Transportation system will be in noncompliance, which could result in financial penalties in upcoming Federal and State grant funding.

# Union County Transportation

## Public Transportation Agency Safety Plan (PTASP)

Version 6.0

January 2026

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## Section 1. Transit Agency Information

### General Information

Union County Transportation
Accountable Executive: Theresa Torres
Chief Safety Officer: Matthew Smith
Address/Phone/Web: 1407 Airport Rd, Monroe, NC 28110 ● (704) 292-2511 ● UnionCountyNC.gov/Transportation
Modes of Service: Demand Response
FTA Funding Sources: FTA Section 5307, 5310, 5311, 5339

Modes of Service Directly Provided:

| | | |
|---|---|---|
| ☐Bus (MB) | ☐Bus Rapid Transit (RB) | ☐Public (PB) |
| ☒Demand Response (DR) | ☐Commuter Bus (CB) | ☐Trolleybus (TB) |
| ☐Demand Response Taxi (DT) | ☐Jitney (JT) | ☐Vanpool (VP) |

☒ UCT does not provide transit services on behalf of another transit agency or entity.

☐ UCT provides the below transit modes on behalf of the following transit agency(s) or entity(s).

Transit Agency: _____

| | | |
|---|---|---|
| ☐Bus (MB) | ☐Bus Rapid Transit (RB) | ☐Public (PB) |
| ☐Demand Response (DR) | ☐Commuter Bus (CB) | ☐Trolleybus (TB) |
| ☐Demand Response Taxi (DT) | ☐Jitney (JT) | ☐Vanpool (VP) |

## Section 2. Plan Development, Approval, and Updates

| | | |
|---|---|---|
| **Name of Entity That Drafted This Plan** | Union County Transportation | |
| **Signature by the Accountable Executive** | **Signature of Accountable Executive** | **Date of Signature** |
| | Theresa Torres | 12/17/2025 |
| **Safety Committee Approval** | **Signature of Committee Chair** | **Date of Approval** |
| | Fred Baber | 12/22/2025 |
| **Approval by the Board of Directors or an Equivalent Authority** | **Name of Entity That Approved This Plan** | **Date of Approval** |
| | Union County Board of County Commissioners | |
| | **Relevant Documentation** | **Location** |
| | Meeting minutes | |
| **Certification of Compliance** | **Entity That Certified This Plan** | **Date of Submission** |
| | NCDOT | |
| | **Relevant Documentation** | |
| | Email | |

**Version Number and Updates**

*Record the complete history of successive versions of this plan.*

| Version Number | Section/Pages Affected | Reason for Change | Date Issued |
|---|---|---|---|
| 2 | | | 9/7/2021 |
| 3 | 7, 15, 23, | Update PTASP to include staff & procedure changes | 10/17/2022 |
| 4 | 6,7,8,11,15,27,33-37 | See pg. 2 | 11/6/2023 |
| 5 | 6 | See pg. 2 | 11/18/2024 |
| 6 | All | Updated Requirements | 12/17/2025 |

**Annual Review and Update of the Public Transportation Agency Safety Plan**

UCT's Public Transportation Agency Safety Plan, also referred to as Agency Safety Plan (ASP), will be reviewed by the Safety Committee. Any changes made to the ASP will need to be approved by the Safety Committee prior to approval by Union County Board of County Commissioners (BoCC).

Along with annual updates, UCT may update the plan if UCT:

- Determines its approach to mitigating safety deficiencies is ineffective.
- Makes significant changes to service delivery.
- Introduces new processes or procedures that may impact safety.
- Changes or re-prioritizes resources available to support Safety Management Systems (SMS) and the Public Transportation Agency Safety Plan (PTASP).
- Changes are made to facilities, equipment, or rolling stock with potential to impact safety.
- Significant changes to UCT's organizational structure.

Upon adoption by the (BoCC), revisions will be communicated to UCT's staff.

## Section 3. Safety Performance Targets

| Mode of Service | S&S Major Events (Total) | S&S Major Events (Rate) | Collisions (Rate) | Pedestrian Collision (Rate) | Vehicular Collision (Rate) | Fatalities (Total) | Fatality (Rate) | Transit Worker Fatality (Rate) |
|---|---|---|---|---|---|---|---|---|
| Fixed Route (MB) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Demand Response/ Paratransit (DR) | 6 | 0.87 | 0.58 | 0.14 | 0.43 | 0 | 0.00 | 0.00 |

| Mode of Service | Injuries (Total) | Injury (Rate) | Transit Worker Injury (Rate) | Physical Assaults on Transit Workers (Total) | Physical Assaults on Transit Workers (Rate) | Non-Physical Assaults on Transit Workers (Total) | Non-Physical Assaults on Transit Workers (Rate) | System Reliability |
|---|---|---|---|---|---|---|---|---|
| Fixed Route (MB) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Demand Response/ Paratransit (DR) | 12 | 1.74 | 0.58 | 0 | 0.00 | 5 | 0.72 | 230,000 |

***VSM** = Vehicle Service Miles*

***S&S Major Events**: Total number of reportable major safety and security events and rate per total vehicle service miles, by mode. (Event, as defined in NTD's S&S 40 and S&S 50)*

***Collision Rate**: A vehicle accident in which there is an impact of a transit vehicle with: (divided by VSM)*

- *Another transit vehicle*
- *A non-transit vehicle*
- *A fixed object*
- *A person(s) (suicide/attempted suicide included)*
- *An animal*
- *A rail vehicle*
- *A vessel*
- *A dock*

***Pedestrian Collision Rate**: Includes all collisions "with a person" as defined by NTD divided by mode VSM*

***Vehicular Collison Rate**: Includes all collisions "with a motor vehicle" as defined by NTD divided by VSM*

***Fatalities**: Total number of reportable fatalities and rate per total vehicle service miles, by mode*

***Transit Worker Fatality Rate**: Includes all transit worker fatalities as defined by the NTD, including the categories "Transit Employee," "Transit Vehicle Operator," and "Other Transit Staff," divided by VSM*

***Injuries:** Total number of reportable injuries and rate per total vehicle service miles, by mode*

***Transit Worker Injury Rate**: includes all transit worker injuries as defined by the NTD, including the categories "Transit Employee," "Transit Vehicle Operator," and "Other Transit Staff," divided by VSM*

***Physical Assaults on Transit Workers**: includes all physical assaults on transit workers as defined by the NTD*

***Physical Assaults on Transit Workers Rate**: includes all physical assaults on transit workers as defined by the NTD divided by mode VSM*

***Non-Physical Assaults on Transit Workers**: includes all non-physical assaults on transit workers as defined by the NTD*

***Non-Physical Assaults on Transit Workers Rate**: includes all non-physical assaults on transit workers as defined by the NTD divided by mode VSM*

***System Reliability:** Mean (or average) distance between major mechanical failures, by mode, defined as failures that result in the vehicle being unable to complete a scheduled run. To be considered a major mechanical failure, the problem must begin after a revenue vehicle departs from base or a maintenance facility.*

| **Safety Performance Target Coordination**<br>Describe the coordination with the State and Metropolitan Planning Organization(s) (MPO) in the selection of State and MPO safety performance targets. | | |
|---|---|---|
| Union County Transportation shares safety performance targets with Charlotte MPO annually as part of our continued coordination of transit data. | | |
| **Targets Transmitted to the State** | **State Entity Name** | **Date Targets Transmitted** |
| | North Carolina DOT | Annually on OpStats – last day in August |
| **Targets Transmitted to the Metropolitan Planning Organization(s)** | **Metropolitan Planning Organization Name** | **Date Targets Transmitted** |
| | Charlotte Regional Transportation Planning Organization | Annually in mid-January, starting with FY26. Annually in mid-November for prior FYs. FY25 was transmitted 11/13/25. |

# Section 4. Safety Management Policy

## Safety Management Policy Statement

Union County Transportation (UCT) strives to provide safe, reliable, comfortable, and innovative transportation options to every community member. The Public Transportation Agency Safety Plan (PTASP) has been developed to integrate safety into all UCT system operations. By using the procedures contained in the PTASP, UCT can continue to improve the safety and security of UCT's operations and services.

This PTASP describes the policies, procedures, and requirements to be followed by management, maintenance, and operations personnel to provide a safe environment for UCT employees, customers, and the general public. This program aims to eliminate the human and fiscal cost of avoidable personal injury and vehicle accidents.

Each department has a responsibility under the PTASP. The Director and supervisors shall provide the continuing support necessary to achieve the PTASP objectives. A key to the success of this effort is for employees to be aware that they are accountable for safely performing the requirements of their position. The success of the program also depends on all employees actively identifying potential hazards and making a commitment to the safety of others.

UCT must be aware that decisions and actions often affect the safety of those in other operations. By following the processes described in the PTASP, UCT will continue to improve performance and the system's safety while creating a culture of safety.

UCT's commitment is to:

- **Support** the management of safety through the provision of appropriate resources that will result in an organizational culture that fosters safe practices, encourages effective employee safety reporting and communication, and actively manages safety with the same attention to results as the attention to the results of the other management systems of the organization.
- **Integrate** the management of safety among the primary responsibilities of all managers and employees, including the development and annual review of this plan in cooperation with the UCT Safety Committee.
- **Clearly define** for all staff, managers, and employees alike their accountabilities and responsibilities for the delivery of the organization's safety performance and the performance of UCT's safety management system.
- **Establish and operate** hazard identification and analysis and safety risk evaluation activities--including an employee safety reporting program as a fundamental source for safety concerns and hazard identification--to eliminate or mitigate the safety risks of the consequences of hazards resulting from UCT operations or activities to a point which is consistent with an acceptable level of safety performance.
- **Ensure** that no action will be taken against any employee who discloses a safety concern through the employee safety reporting program unless disclosure indicates, beyond any reasonable doubt, an illegal act, gross negligence, or a deliberate or willful disregard of regulations or procedures.
- **Comply** with, and wherever possible exceed, legislative and regulatory requirements and standards.
- **Ensure** that sufficient skilled and trained human resources are available to implement safety management processes.
- **Ensure** that all staff are provided with adequate and appropriate safety-related information and training, are competent in safety management matters, and are allocated only tasks commensurate with their skills.
- **Establish and measure** safety performance against realistic and data-driven safety performance indicators and safety performance targets.
- **Continually improve** safety performance through management processes that ensure that appropriate safety management action is taken and is effective; and
- **Ensure** externally supplied systems and services to support operations are delivered, meeting established safety performance standards.
- **Build** a culture of safety through development, adoption, and implementation of Safety Management Systems (SMS) and modify this document to improve safety and manage risk.

UCT's Goals for Safety are established as follows:

- In collaboration with Iredell County Area Transit System (ICATS) design, construct, test, and operate a transportation system that achieves an optimum level of safety, exceeding the safety performance of other transit systems of a similar size in the United States.
- Identify and evaluate, then eliminate or control hazards to employees, customers, and the public.
- Meet or exceed all government and industry occupational health and safety standards and practices.
- Maximize the safety of future operations and frontline staff by affecting the design and procurement processes to protect UCT employees.

The objectives of the PTASP are the means to achieving its goals. They also provide a method of evaluating the effectiveness of UCT's safety efforts. The PTASP objectives are:

- Integrate safety management and hazard control practices within each UCT department.
- Assign responsibilities for developing, updating, complying with, and enforcing safety policies, procedures, and requirements.
- Verify compliance with UCT safety policies, procedures, and requirements through performance evaluations, accident/incident trends, Safety Assurance activities, and internal audits.
- Investigate all accident/incident, near misses, unsafe acts/conditions including identifying and documenting the causes for the purpose of implementing corrective action to prevent a recurrence.
- Follow a system-wide risk reduction program for transit operations to improve safety by reducing the number and rates of accidents, injuries, and assaults on transit workers and pedestrian collisions.
- Increase investigation and systematic documentation of near misses.
- Identify, analyze and resolve safety hazards in a timely manner.
- Minimize system modifications during the operational phase by establishing and utilizing safety controls at system design and procurement phases.
- Ensure that system modifications do not create new hazards.
- Work closely with the UCT Safety Committee to manage and mitigate risk.
- Train employees and supervisors on the safety components of their job functions to include de-escalation and conflict resolution training for frontline and maintenance employees.

UCT takes these commitments seriously as the lives of UCT riders, employees, and the general public depend on UCT's ability to operate in a culture of safety.

Theresa Jones

Accountable Executive

12.17.25

Date

## Safety Management Policy Communication

UCT realizes the importance of ensuring its employees and riders are aware of UCT safety management policies and procedures to effectively manage the system's day-to-day operations. To do this, UCT relies on several forms of effective communication.

Employees: UCT constantly evaluates existing policies and procedures to verify their effectiveness. To do this, UCT seeks input from all staff to determine if a change is necessary based on trends, data analysis, operational changes, or new assets. Several methods are used to communicate policy and/or procedure changes, including:

- Employee memorandums
- Bulletin board notices
- Employee email notification
- Departmental meetings
- Safety Committee meeting minutes
- Aladtec

UCT includes a training element for safety management policies impacting safety or service delivery, and is conducted before the policy effective date. New policies and procedures are also incorporated into orientation training for new employees.

Depending on the importance of the policy or procedure change, an acknowledgment signature is required of each employee verifying their understanding of the change.

Riders: If a rider policy is changed or added, UCT notifies riders through the following methods:

- Union County Website
- Social media
- Notices on revenue vehicles and public transit facilities
- Public meetings
- County Board Meetings

## Authorities, Accountabilities, and Responsibilities

As mentioned in the Safety Policy Statement, the ultimate authority for the success of this PTASP falls to the Accountable Executive (AE). The Chief Safety Officer (CSO), the administration and management team, as well as employees fulfilling their commitment to safety on a day-to-day basis support the AE.

Accountable Executive (AE): The Accountable Executive will determine, based on feedback from senior staff, and safety risk mitigation recommended by the Safety Committee, the level of Safety Management System principles to maintain to ensure a safe work environment, rider experience, and community safety. UCT's AE is committed to providing employees with the tools and training needed to be

successful and safe in their roles with UCT. The AE will continually strive to create a culture of safety among the employees, and UCT expects each employee to play a role in maintaining a safe workplace.

UCT's AE is accountable for ensuring that the agency's SMS is effectively implemented throughout the agency's public transportation system. The AE is accountable for ensuring action is taken, as necessary, to address substandard performance in the agency's SMS. They may delegate specific responsibilities, but the ultimate accountability for the transit agency's safety performance cannot be delegated and always rests with the AE.

The current AE, Theresa Torres, is also the Transportation Director and has ultimate responsibility for carrying out the Public Transportation Agency Safety Plan; responsibility for carrying out the agency's Transit Asset Management Plan; and control or direction over the human and capital resources needed to develop and maintain both the agency's Public Transportation Agency Safety Plan, in accordance with 49 U.S.C. § 5329(d), and the agency's Transit Asset Management Plan in accordance with 49 U.S.C. § 5326.

Chief Safety Officer (CSO): UCT has concluded one CSO will be sufficient to manage the day-to-day adherence to this Plan and, while in this role, report directly to the AE. As CSO, this individual will monitor safety and security throughout the organization. All departments have been notified of the CSO's role and the established reporting requirements relating to safety-related matters. The CSO has been adequately trained for this role and has the authority and responsibility for day-to-day implementation and operation of UCT's SMS. Along with CSO responsibilities, the CSO is also the Transportation Safety Officer.

UCT's CSO will be responsible for the following:

- Developing and maintaining SMS documentation.
- Directing hazard identification and safety risk assessment.
- Monitoring safety risk mitigation activities.
- Providing periodic reports on safety performance.
- Briefing the Accountable Executive and Transportation Advisory Board on SMS implementation progress; and
- Planning or coordinating safety management training.
- Interfacing with UCT Safety Committee for meetings, annual PTASP review, and other SMS responsibilities.
- Monitoring risk identified by AE, County Departments, NCDOT, Peers and FTA.

## Safety Committee

The UCT Safety Committee approves the Agency Safety Plan (ASP) and any updates to the ASP. This approval occurs before the agency's BoCC approves the ASP-See Section 2.

The Safety Committee is responsible for, at a minimum: (1) identifying and recommending risk-based mitigations or strategies necessary to reduce the likelihood and severity of consequences identified through the agency's safety risk assessment; (2) identifying mitigations or strategies that may be ineffective, inappropriate, or were not implemented as intended; and (3) identifying safety deficiencies for purposes of continuous improvement.

Safety Performance Measures (SPM) will be developed by the Safety Committee in response to identified hazards and as part of the Risk Reduction Program. The SPM's may support SPT's required as part of UCT's annual National Transit Database (NTD) requirements. The following Safety Committee SPT's are required of all Large Urbanized Area (UZA) providers and are based on a three-year rolling average and won't begin until three years of data has been collected and submitted to NTD.

| Safety Performance Measures for the Safety Risk Reduction Program | | | |
|---|---|---|---|
| 1. Major Events | 6 | 5. Injuries | 12 |
| 2. Major Event Rate | <=1.0 | 6. Injury Rate | <=2.0 |
| 3. Collisions | 4 | 7. Assault on Transit Workers | 5 |
| 4. Collision Rate | <=1.0 | 8. Assault on Transit Workers Rate | <=1.0 |

The Safety Committee may develop additional Safety Performance Measures in the future as risks are identified through the SMS process.

The Committee will meet monthly or as needed and will include a scribe to take minutes and record Committee decisions. Those minutes will be made available to all employees and records kept for a minimum of three years. Copies will be made available for oversight agencies or their agents upon request. A list of Committee members and their positions are located in Appendix 2.

Frontline Committee members will serve a one-year term with elections each year. Frontline members may only serve two consecutive years. The CSO will manage the meetings, assign a scribe, develop the agenda and advertise the meetings. Committee members will receive training once elected and will not receive any additional compensation for committee participation, but operations schedules will be modified as necessary to ensure full participation by all members of the committee.

The Committee may include outside agencies or subject matter experts to assist in their role in the Risk Reduction Program. Those agencies may include consultants, North Carolina DOT or FTA. On occasion an arbiter may be brought in from an outside agency to manage disputes. The arbiter will not be the AE. Information developed by manufacturers, transit associations, and peers may also be included in assisting the committee in their deliberations of safety mitigation actions.

## Roll of Staff to Develop and Manage Safety Management Systems (SMS)

### Accountable Executive

The Accountable Executive (AE), who also serves as Transportation Director, will work with the Chief Safety Officer (CSO) and administrative staff to adjust the PTASP as needed based on staff feedback, trends, and data analysis. The AE is vested with the primary responsibility for the activities of the transit system and overall safety performance. The AE fulfills these responsibilities by providing the resources necessary to achieve PTASP goals and objectives by exercising the approval authority for system modifications as warranted. The AE also sets the agenda and facilitates the cooperative decision making of the management team.

**Chief Safety Officer (CSO**)

For purposes of managing the SMS and PTASP, the CSO will report directly to the AE to determine

strategy, policy, and goals for maintaining safety and security for passengers, employees, and the general public. The CSO will monitor day to day operations and work with staff to identify and mitigate risk through evaluation, feedback, and data analysis.

### Supervisors/CSO

Supervisors/CSO are responsible for the safety performance of all personnel and equipment under their supervision. They are responsible for the initial investigation of all accidents and incidents, and for reporting these accidents and incidents to the *Transportation Management and other internal county departments as needed*.

### Employees

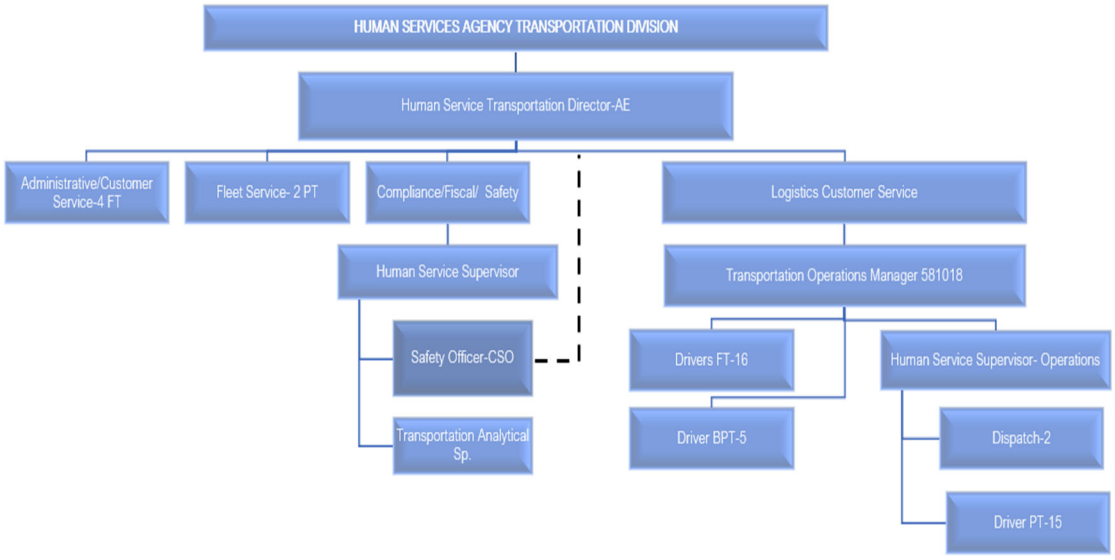
All UCT personnel are responsible for performing their work safely and for following established safety-related rules, procedures, and work practices. This includes reporting all accidents, incidents, and hazards to their Supervisor/CSO per established requirements for the protection of themselves, co-workers, customers, facilities, and equipment.

### Key Staff

UCT staff will be responsible for maintaining high standards of safety, customer service, and security. The Employee Safety Reporting Program (ESRP) will define the employees' role to identify and mitigate risk through open communication to superiors including the CSO and AE. Administrative staff will be instrumental in ensuring action is taken to reduce risk and the whole system is continuously monitored to ensure actions are effective and appropriate.

UCT staff will be involved with updates, modifications and implementation of the PTASP. Each staff member brings a valued perspective to the development of policies and procedures he or she will be expected to implement. Every opportunity will be given for employees and riders to provide input to increasing safety at UCT. Those opportunities include quarterly safety meetings, driver board meetings, customer and employee surveys, and an open-door policy with access to all management staff.

### Organization Chart



# Employee Safety Reporting Program (ESRP)

As stated in the Safety Management Policy Statement, UCT is determined to provide a safe working environment for its employees, customers and the general public. To ensure success, UCT has developed an ESRP to enable employees to report any risk or perceived risk to a supervisor, CSO, or member of administration without reprisal unless disclosure indicates participation in illegal activity, gross negligence or deliberate disregard or policies and procedures.

All hazards reported through the Employee Safety Reporting Program go straight to the CSO for review, assessment, investigation, mitigation and follow-up and summary for the Safety Committee. If the hazard directly impacts the working relationship between two or more employees, the CSO will ensure no retaliation or hostile work environment will take place. UCT will ensure that no action will be taken against any employee who discloses a safety concern through the respective Employee Safety Reporting Program unless the employee engaged in the following:

- Willful participation in illegal activity, such as assault or theft.
- Gross negligence, such as knowingly utilizing heavy equipment for purposes other than intended such that people or property are put at risk; or
- Deliberate or willful disregard of regulations or procedures, such as reporting to work under the influence of controlled substances.

The ESRP allows each employee to report detailed information and observations whether they are a driver in service, maintenance staff, or other on-duty employees. The CSO will report any safety risks identified through this process to the Safety Committee as part of the Risk Reduction Program.

UCT's Employee Safety Reporting Program encourages employees who identify safety concerns in their day-to-day duties to report them to senior management in good faith without fear of retribution. Employees should report safety conditions directly to CSO/Supervisor/Manager, or Director.

Examples of information typically reported include:

- Safety concerns in the operating environment (for example, county or city road conditions or the condition of facilities or vehicles);
- Policies and procedures that are not working as intended (for example, insufficient time to complete pre-trip inspection);
- Even information that senior managers might not otherwise know about (for example, near misses); and
- Information about why a safety event occurred (for example, radio communication challenges).

This program dovetails with other methods currently in place to proactively identify hazards or threats. These methods include but are not limited to the following:

- Pre/Post Trip Inspections
- Preventive Maintenance Inspections
- Employee Evaluations
- Facility Maintenance Plan

- Service Evaluation and Planning Program
- Training Program
- Rider and Public Complaint/Compliment Process
- Safety and Employee Meetings
- Incident/Accident Policies
- Identified hazards by manufacturer vendors, subject matter experts and oversight agencies to include but not limited to NCDOT, FTA, OSHA, and CDC.
- Safety Committee
- Safety Assurance Process
- Hazard Report Form

**Hazard Reporting Process**

UCT has developed a Hazard Report Form used to identify and provide information about hazards observed by UCT employees while on-duty. The form identifies vital information to assist employees in determining an action to mitigate the threat or hazard. This form is not meant to replace accident forms currently being used but instead used in conjunction with the accident forms. It is a proactive reporting method to identify a perceived threat or hazard, potentially endangering employees, riders or the general public. The form is located in Appendix 1 of this Plan.

Effective July 20, 2020 all UCT employees will receive training on the procedures associated with the Hazard Report Form. The training will cover the following areas:

- Locations of blank Hazard Report Form
- When to use a Hazard Report Form
- Capturing critical information on the form
- Notification process depending on the hazard
- Proper assessment of the reported hazard
- Levels of likelihood of repeat
- Supervisor and CSO role in completing the form
- Follow-up process to determine effectiveness of mitigation

The following process is used as part of the ESRP.

## Immediate Action Required

If an UCT employee has identified a hazard which is perceived to be a risk to the employee, fellow employees, passengers, or the public the employee must report it immediately to the on-duty Supervisor/Dispatcher/Safety Officer. Once reported, the employee must determine if immediate action is necessary to prevent additional risk. If so, communication to Supervisor/Safety Officer is needed before taking action, if time allows. Once action has been taken to mitigate the potential harm, results of actions are reported to Supervisor/Safety Officer. A report of the event is required as soon as the employee is able to do so and additional mitigations may be implemented.

An example of immediate action or primary mitigation would be setting up hazard barricades around an area of water caused by a pipe leaking. The initial action does not mitigate the hazard, but reduces the risk of someone slipping on the slick surface. Additional mitigation steps would include cleaning up the water, fixing the pipe and repairing any damage from the water leak or repair.

## Delayed Action Required

Once a hazard has been identified, the UCT employee should assess if the hazard requires immediate action to reduce the risk of if delayed action can be taken. If the employee determines delayed action is appropriate a full report must be completed using the Hazard Report Form and submitted to the Operations Supervisor/CSO/Manager.

## Role of Supervisor/Safety Officer

The on-duty Supervisor/Safety Officer is responsible for advising the employee on immediate action or delayed action to mitigate a hazard. The Supervisor/CSO must then review the Hazard Report Form to ensure all information is included and adding additional information as needed. Once the form is complete it must be reviewed by the CSO to determine action necessary, investigate root cause of hazard and follow-up.

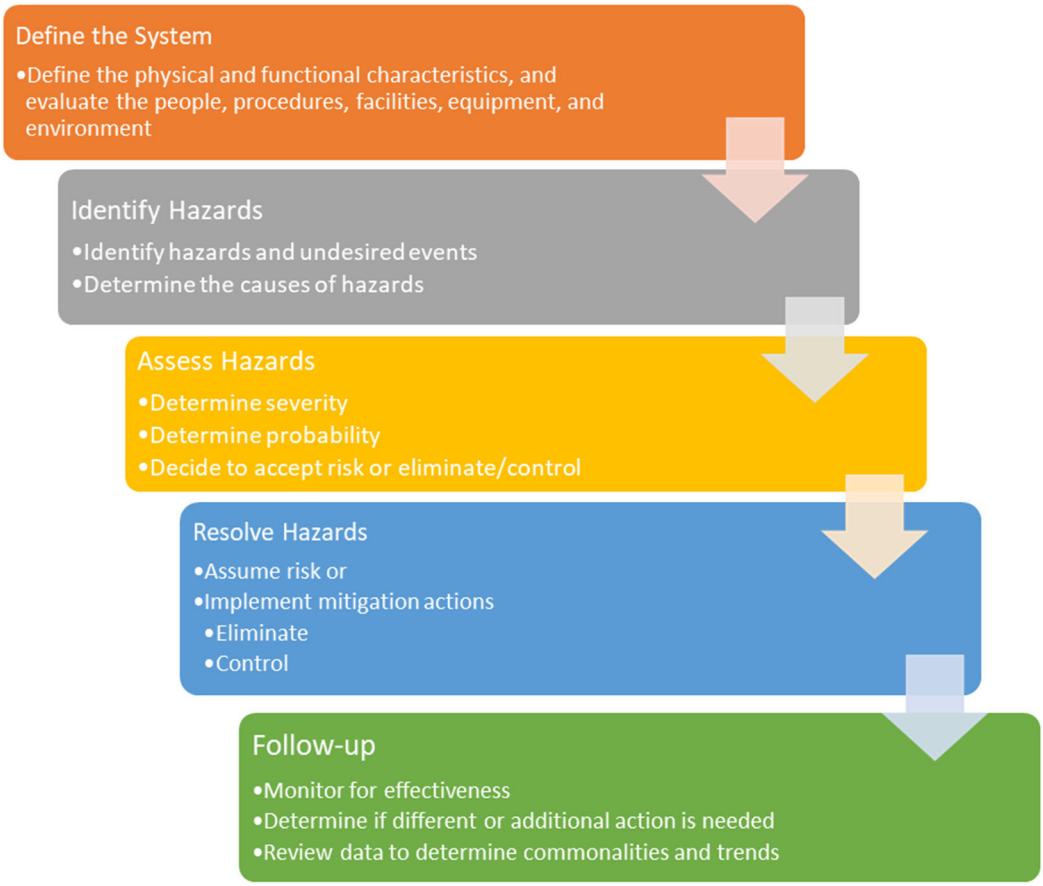
The CSO is responsible for determining the status of each hazard reported. In some cases, hazards may be identified and are not able to be resolved but actions are taken to reduce the risk of the hazard. It is UCT's goal to eliminate all identified hazards if possible. Some hazards may require continuous monitoring to ensure the hazard does not elevate to an action level.

All hazard reports will be documented and integrated into current performance measures and data collection to include Safety Committee safety performance data collection. The CSO will track each hazard to completion and recommend policy or procedural changes if needed as a result of the hazard mitigation.

## UCT's Responsibility

UCT takes every hazard report seriously and investigates each one to determine if it's an isolated case, or emerging trend requiring evaluation of policies and procedures or service modifications. Employees reporting hazards will not face disciplinary action unless that employee contributed to the hazard. UCT wants to encourage all employees to report any hazard or threat they observe and help make the UCT system as safe as possible for its employees, riders, and the general public. Employees may report the hazard to their immediate supervisor or go directly to the CSO to submit and discuss their report.

The following process chart illustrates the steps taken as part of the SMS process through the ESRP.




## Section 5. Safety Risk Management

UCT provides training to all personnel in the identification of hazards and security threats while also providing tools to enable personnel to report these risks. Once the risk has been identified UCT conducts an assessment of the risk to determine the necessary response and response time. The response may include further investigation or monitoring, action(s) to mitigate the hazard or security threat and follow-up assessment to ensure action taken is appropriate and effective.

### Risk Reduction Program

The Risk Reduction Program is meant to improve safety performance by reducing the number and rates of safety events, injuries and assaults on transit workers.

UCT has taken steps through its Risk Reduction Program to use the SMS elements described in the ASP to provide additional focus to increase safety by reducing the number and rates of accidents, injuries, and assaults on transit workers based on data submitted to the National Transit Database (NTD) under section 5335 to include:

- A reduction of vehicular and pedestrian accidents involving buses that includes measures to reduce visibility impairments for bus operators that contribute to accidents, including retrofits to buses in revenue service and specifications for future procurements that reduce visibility impairments; and
- The mitigation of assaults on transit workers, including the deployment of assault mitigation infrastructure and technology on buses, including barriers to restrict the unwanted entry of individuals and objects into the workstations of bus operators when a risk analysis performed by the safety committee of the system determines that such barriers or other measures would reduce assaults on transit workers and injuries to transit workers.

Additional Safety Performance Targets have been developed by the Safety Committee and added to the existing systemwide SPT's to include:

1. Major Events (total): Based on safety and security major events as defined by the NTD.
2. Major Event Rate: Based on safety and security major events as defined by the NTD, divided by VSM.
3. Collisions (total): Based on collisions reported to the NTD.
4. Collision Rate: Based on collisions reported to the NTD, divided by VSM.
5. Injuries (total): Based on injuries as defined by the NTD.
6. Injury Rate: Based on injuries as defined by the NTD, divided by VRM.
7. Assaults on Transit Workers (total): Based on assaults on transit workers as defined by the NTD.
8. Rate of Assaults on Transit Workers: Based on assaults on transit workers as defined by the NTD, divided by VSM.

## Transit Employee Assaults

Bus Operator Assaults Defined

- Defined as "a circumstance in which an individual knowingly, without lawful authority or permission, and with intent to endanger the safety of any individual, or with a reckless disregard for the safety of human life, interferes with, disables, or incapacitates a transit worker while the transit worker is performing the duties of the transit worker."

Frontline personnel must interact with passengers and the public on a daily basis. All UCT employees are trained to be professional, respectful, and safe. All frontline employees at UCT are provided training on de-escalation techniques, emergency response, and security awareness as part of the UCT on-boarding and refresher training program. See Section 7

The UCT AE and CSO are constantly reviewing policies, processes, passenger incidents, and safety events to determine if current mitigation strategies are effective at keeping transit employees safe. Additionally, by monitoring safety performance measures, soliciting frontline employee feedback, and conducting route and service evaluations, UCT is able to identify potential trends impacting employee safety and develop mitigation strategies. Those strategies often include information exchange with local authorities.

UCT has or is planning to take the following steps to reduce transit employee assaults:

- Continuous refresher training to include latest trends.
- Police training exercises with public transit vehicle, employees or facility.

- Discussion and guidance from professionals on triggers and response to mental health issues.
- Conduct assessments of passenger and pedestrian interaction with the transit system to identify situational risks that may impact the transit systems safety and security.
- Automated Vehicle Location (AVL) system has been installed on each vehicle to assist dispatch in knowing the exact location of every vehicle.

## Pedestrian Safety

Passenger boarding and alighting may be unpredictable in their path to and from the bus. UCT employees are trained to be aware of passenger's location prior to moving the vehicle to ensure no passenger or pedestrian are at risk of being struck. Along with continuous training on pedestrian safety, UCT takes other steps to reduce pedestrian collisions including:

- Daily pre-trip inspections of each vehicle to include evaluating windshields, side windows, transit doors, sider view mirrors, and backing cameras for condition and cleanliness;
- Work with proper agency on areas of pedestrian safety concerns that might require additional safety infrastructure like lighting, crosswalks, signalization, bus stop modifications, audible traffic light warnings or other pedestrian safety measures;
- Documentation and examination of near misses;
- Discussions with front line personnel on a regular basis (safety meetings, periodic evaluations, ESRP)

The Safety Committee using the SPT's along with 3 years of historic NTD submitted safety data, will be able to make recommendations of technology, physical barrier modifications, or new procurement specifications to reduce the risk of accidents from reduced visibility and operator assaults.

All recommendations from the Safety Committee concerning existing, modified, and new mitigation are considered for inclusion in changes to ASP and associated policies, practices, and training. The Committee will be responsible for addressing safety performance targets not met as part of the Risk Reduction Program and help determine recommended changes for continuous improvement. As mentioned earlier, the Safety Committee will approve the ASP annually prior to the BoCC approval. The committee will share documents, investigations, and decisions.

In addition, UCT will conduct periodic and random reviews of driver safety training programs to ensure proper education is being provided to new and existing operators on the line-of-sight challenges for each vehicle they may operate, and methods of de-escalating and conflict resolution with disruptive passengers. Each review of a safety training program will be documented by the CSO with review results shared with the Safety Committee and training subject matter experts to determine if change is necessary to increase operator safety.

Pedestrian safety events will be investigated for causal factors and like all safety events recorded in a Safety Assessment Index to include mitigation steps impacting infrastructure, training, policy, or modification to the vehicle. The Safety Committee and CSO will monitor all mitigations and performance targets and track them for effectiveness, making changes as needed.

The Risk Reduction Program incorporates other SMS elements like Transit Worker Safety Reporting Program, Safety Risk Assessment, Safety Assurance, and Safety Promotion. Any safety risk mitigation recommended by the Safety Committee unrelated to the safety risk reduction program will be

submitted to the AE for review and decision. If the mitigation is not implemented, the AE will provide a written statement to the Safety Committee or equivalent entity.

If UCT finds the Risk Reduction Program is failing to meet performance targets for the above SPTs the system will allocate 0.75 percent of safety related project funding in the next fiscal year to projects that are reasonably likely to assist in meeting the performance targets.

## Safety Hazard Identification:

Hazard and security threats are identified through different methods of monitoring the system. This includes system, employee, and asset assessments conducted daily and on incremental basis. Additionally, UCT communicates with peers across the state, FTA, and NCDOT to identify common hazards impacting multiple systems. UCT conducts the following routine and random evaluations of the system in the following departments:

### Personnel

Each UCT employee is evaluated annually to ensure they are performing their job to the expectations of the Agency. As part of their orientation process the employee is provided training and tools to perform their job while not receiving permanent status until completing 1 year of employment (part time employee can be released at will). During the first year period, the employee is evaluated to determine if they are properly prepared to perform their job.

Additional evaluations of the employee are conducted throughout the year through spot-checks of some aspects of their job function. If, through spot-checks or annual evaluations, it is determined the employee's performance does not meet expectations or training standards, remedial training will be provided, and additional evaluations will take place to ensure remedial training was effective.

### Assets

Rolling stock, facilities, and equipment are monitored through a vigorous preventive maintenance plan aimed at identifying hazards and deficiencies as part of daily and scheduled inspections. Operations and Maintenance Departments coordinate the preventive maintenance program including daily Inspection reports, incremental, and annual inspections.

UCT updates the FTA required Transit Asset Management (TAM) Plan annually with data relevant to each asset to include a condition assessment, miles (with rolling stock and non-revenue vehicles), and age as to whether the asset is in a State of Good Repair (SGR). The TAM Plan allows UCT management to plan asset replacement or rehabilitation for future years.

### System

All front-line staff have been trained to note any changes to service which may be considered a hazard or security threat and through the ESRP, notify their supervisors/Safety Officer immediately or upon return to UCT depending on the severity of the hazard.

Safety Assurance activities will play a vital role in identifying hazards in a proactive manner by monitoring safety trends and performance measure; conducting periodic evaluations of the system, its employees and its assets; and monitoring threats or hazards identified by other transit agencies, NCDOT, FTA or other oversight entities.

## Minimizing Exposure to Infectious Diseases

**Defined**

**According to the Center for Disease Control and Prevention (CDC) National Center for Emerging and Zoonotic Infectious Diseases (NCEZID)** Infectious diseases are illnesses caused by germs (such as bacteria, viruses, and fungi) that enter the body, multiply, and can cause an infection.

- Some infectious diseases are contagious (or communicable), that is, spread from one person to another.
- Other infectious diseases can be spread by germs carried in air, water, food, or soil. They can also be spread by vectors (like biting insects) or by animals.

UCT makes every effort to minimize risk to employees, passengers, and the community from infectious diseases through proactive monitoring of various information sources and emergency alerts. Once a potential threat has been identified, UCT takes immediate steps to minimize risk by implementing appropriate mitigation strategies outlined by CDC and State of North Carolina Department of Health and Human Services. Those steps may include the following actions:

- Communication of threat to employees and passengers.
- Temporary, long-term, or permanent policy changes.
- Immediate training of all employees in proper mitigation and health precautions.
- Coordination with Union County Public Health Department response and prevention methods.
- Based on threat level, activate staff to implement transit's mission in the Local, County, or Statewide Emergency Management Plan.
- Make necessary risk reducing modifications to assets to possibly include protective barriers, reduction of available seats for social distancing.
- Modify existing asset cleaning procedures as needed and,
- Follow emergency response plan for modified service levels.

## Hazard Identification Procedure

Any employee seeing something through inspection or observation they deem to be a hazard are instructed to immediately report that hazard to the immediate Supervisor/Safety Officer regardless of the perceived level of threat. Depending on the situation, either the immediate Supervisor/Safety Officer or the employee will complete a Hazard Report Form and submit it to the CSO.

If the hazard requires immediate mitigation, the employee will be instructed on steps to take to reduce the risk which may or may not alleviate the risk completely. Additional actions may be taken once the immediate risk mitigation has been taken. Some hazards may not pose an immediate risk but are still reported and the CSO will be responsible for risk assessment, investigation, and mitigation strategy.

In some cases, a passenger or member of the general public may call UCT with a complaint about a front-line employee which may rise to the level of hazardous behavior or actions. UCT currently documents all customer complaints/compliments and takes appropriate action to investigate any

complaints. Complaints deemed hazardous will trigger immediate action by on-duty Supervisors/Safety Officer.

Hazard Report Forms are accessible online for UCT Staff, Fleet/Facilities Departments and Security Risk Management. A copy of the form is located in Appendix 1.

The Hazard Report Form will require the employee to briefly describe the hazard noting date, time of day, location, and other pertinent information. The form includes a section for the CSO or immediate supervisor to document immediate action taken to reduce risk, a risk assessment chart prioritizing the risk, and a section for additional follow-up action. All forms will be processed by the CSO and summarized periodically for trend analysis and included in safety performance measures.

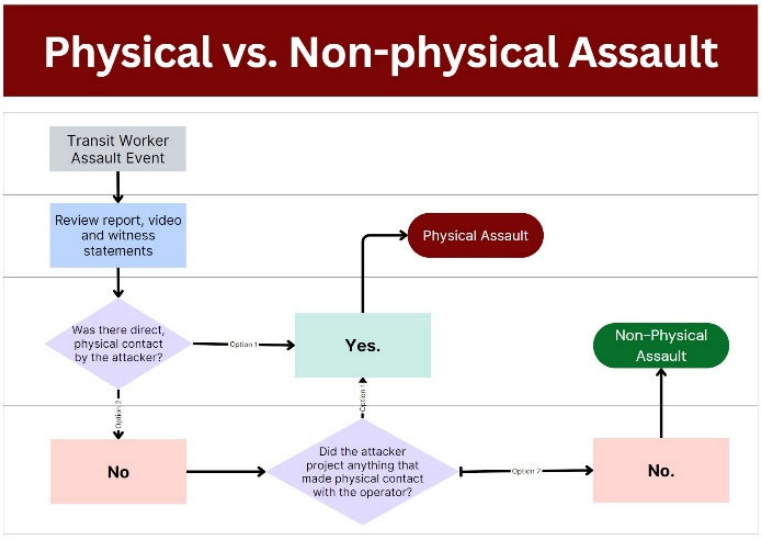
49 CFR part 673.5

*Hazard* means any real or potential condition that can cause injury, illness, or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment. Hazards are conditions.

## Assault on Transit Worker Identification

*Assault on a transit worker*, as defined under 49 U.S.C. 5302, means a circumstance in which an individual knowingly, without lawful authority or permission, and with intent to endanger the safety of any individual, or with a reckless disregard for the safety of human life, interferes with, disables, or incapacitates a transit worker while the transit worker is performing the duties of the transit worker.

*Physical assault* is the assault on a transit worker in which the attack involves physical contact with the transit worker. This could include any physical contact with the victim from a weapon, a projectile, or other item.




Examples of a physical assault include

- A transit rider strikes a station agent with a metal bar.
- A passenger intentionally spits on a bus operator.
- A passenger intentionally shoves a transit worker.

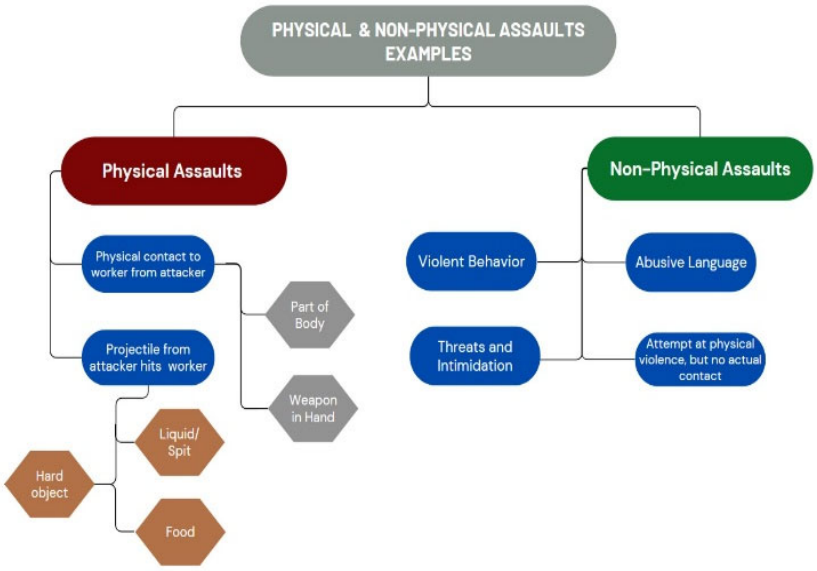
*Non-physical assault* is the assault on a transit worker in which the attack involves no physical contact with the transit worker which could include verbal threats, intimidation, harassment, or other interference with a transit worker's duties.

Examples of a non-physical assault include

• A transit rider attempts to strike a supervisor with a metal bar but makes no physical contact.

• A train cleaner accidentally brushes a passenger's foot. The passenger threatens the cleaner with bodily harm. The cleaner is not transported for medical attention.

• A passenger verbally threatens a transit worker.




The assault on transit worker identification process offers UCT the ability to identify assaults and potential consequences in the operation of our system. Assaults can be identified through a variety of sources, including:

- Employee Safety Reporting Program
- Comments from drivers, passengers, and third parties
- Safety committee and staff meetings
- Assault assessments
- Incident reports
- Video surveillance footage
- Supervisor or employee observation

**Assault Identification Procedure**

When an assault on a transit worker is identified, whatever the source, it is reported to UCT Chief Safety Officer or designee. Procedures for reporting assaults on a transit worker are reviewed during new hire orientation and at the employee safety meetings. The Chief Safety Officer or designee may conduct further analyses of assaults and consequences to collect information and identify additional consequences and to inform which assaults should be prioritized for safety risk assessment. In following up on identified assaults, the Chief Safety Officer or designee may:

- Reach out to the reporting party, if available, to gather all known information about the reported assault
- Conduct interviews with witnesses that were present during the incident to collect potentially relevant information on the reported assault
- Review any documentation associated with the assault (employee incident reports, interview notes, etc.)
- Contact other departments that may have association with or technical knowledge relevant to the reported assault (example law enforcement officers)

- Review any past reported assaults of a similar nature
- Evaluate tasks and/or processes associated with the reported assault to determine potential cause for the assault.

The CSO or designee will prepare an agenda to discuss identified assaults and consequences during the next Safety Committee meeting. Any identified assaults that pose a real and immediate threat to life, property, or the environment must immediately be brought to the attention of the Accountable Executive and addressed through the Safety Risk Management process for safety risk assessment and mitigation. This means the Chief Safety Officer believes immediate intervention is necessary to preserve life or prevent major property destruction. Otherwise, the UCT Safety Committee will prioritize hazards for further Safety Risk Management activity.

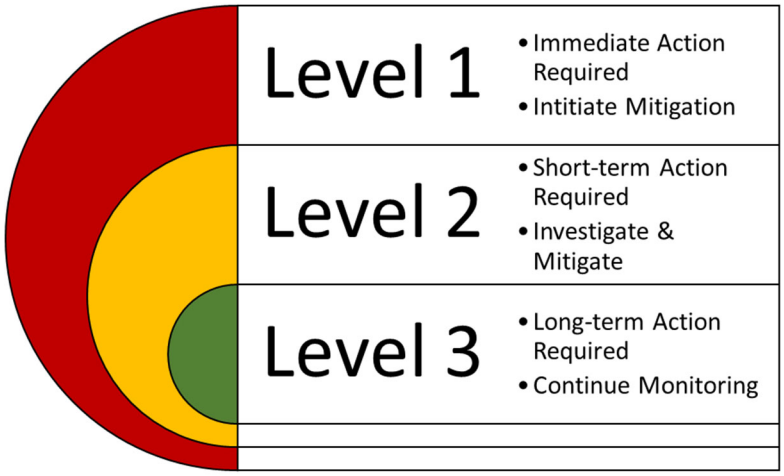
## Safety Risk Assessment

UCT assesses safety risk associated with identified safety hazards using its safety risk assessment process. This includes an assessment of the likelihood and severity of the consequences of hazards, including existing mitigations, and prioritizing hazards based on safety risk.

All UCT's staff have been provided with training appropriate for their positions within the organization. UCT expects its employees to respond to hazards or threats with professional judgement as sometimes there might not be time to contact a Supervisor/Safety Officer to prevent a safety event. In cases where the hazard can be reported without immediate risk, the employee will make an initial assessment of the risk as part of their report.

Once received by the CSO, the initial risk assessment may be amended requiring immediate, short, or long-term response using the following scale.

**Level 1** - Immediate: A deficiency, threat, or hazard requiring immediate attention to mitigate risk either temporarily until further action can be taken or complete mitigation.
**Level 2** - Short Term: Action is needed within seven days to mitigate an identified deficiency, threat or hazard. The deficiency, threat or hazard does not pose immediate danger, but if no action is taken, it could elevate to an Immediate level risk.
**Level 3** - Long Term: A deficiency, threat, or hazard has been identified and does not pose a threat currently, but could at a later time. Continued monitoring and awareness are required.



Additionally, the CSO or Supervisor will conduct an additional risk assessment to determine the level and timeline of mitigation response using the Risk Assessment Matrix below. The matrix allows UCT to further define the initial assessment as well as modify mitigation strategies as appropriate. In some cases, complete risk removal may not be achieved but reduced to the point of safe operation with routine monitoring of the risk.

The Risk Assessment Matrix below includes four levels of consequence severity and five levels of likelihood of the risk/hazard repeating. For example, broken glass at a bus stop shelter may be the result of an isolated incident with a "Occasional" chance of repeating, but the consequence of not mitigating the broken glass may have "Critical" level of severity if not mitigated resulting in a "Medium" level of response. Initial mitigation actions might include sending a notice to all passengers through web and social media outlets indicating the stop is closed until further notice; place safety tape around the stop; instruct all drivers on the route of the hazard; remove all remnants of broken glass. Additional actions would be to schedule glass repairs or shelter replacement.

The CSO, in coordination with staff, will investigate each identified hazard, assess the risk, and take appropriate action to mitigate the risk. Additional mitigation may be needed based on follow-up monitoring of the action taken.

| Risk Assessment Matrix | | | | |
|---|---|---|---|---|
| **Likelihood/ Severity** | **Catastrophic (1)** | **Critical (2)** | **Marginal (3)** | **Negligible (4)** |
| **Frequent (A)** | HIGH | HIGH | HIGH | MEDIUM |
| **Probable (B)** | HIGH | HIGH | MEDIUM | MEDIUM |
| **Occasional (C)** | HIGH | MEDIUM | MEDIUM | LOW |
| **Remote (D)** | MEDIUM | MEDIUM | LOW | LOW |
| **Improbable (E)** | LOW | LOW | LOW | LOW |

| Safety Risk Index | Criteria by Index |
|---|---|
| **HIGH** | Unacceptable – Action Required:<br>Safety risk must be mitigated or eliminated. |
| **MEDIUM** | Undesirable – Management Decision:<br>Executive management must decide whether to accept safety risk with monitoring or require additional action. |
| **LOW** | Acceptable with Review:<br>Safety risk is acceptable pending management review. |

### Safety Risk Mitigation

UCT's Accountable Executive and Chief Safety Officer review current methods of safety risk mitigation and establish methods or procedures to mitigate or eliminate safety risk associated with specific hazards based on recommendations from the Safety Committee.

UCT can reduce safety risk by reducing the likelihood and/or severity of potential consequences of hazards. In response to all identified and assessed hazards, UCT will take steps to mitigate the hazard and reduce or eliminate the risk to employees, customers, and public. Mitigation strategies will be dependent on results of investigation into the elements contributing to the risks. The investigation may include more than one department and may include interviews outside of the transit system with subject matter experts.

Actions to mitigate risk will include all employees, customers, and public who may be impacted by either the hazard or the actions to reduce or alleviate the risk. UCT will communicate actions to appropriate staff through methods appropriate based on risk assessment. In some cases, immediate communication through two-way communications (dispatch system, text burst, email, or web alert) may be necessary. In other cases, bulletin board notices or memorandum posting may be appropriate.

Once a risk mitigation strategy has been implemented UCT Safety Committee will monitor the actions to determine if full mitigation is possible and if not, is additional action necessary to alleviate the risk or is stepped up monitoring necessary. Some risks may not be completely mitigated but awareness to the risk is a top priority.

All actions taken to mitigate risk will be responsibility of the CSO, documented and linked to the initial deficiency, threat, or hazard identification step. Mitigation steps include a comprehensive staff training program for all employees, including frontline, operations support staff, maintenance, and administrative staff that includes onboarding safety training upon hire, continuing safety education and training, and de-escalation training.

## Section 6. Safety Assurance

Safety assurance involves the continual monitoring of the transit agency's activities to understand safety performance. Through these efforts, UCT can determine whether it is meeting its safety objectives and safety performance targets, as well as the extent to which it is effectively implementing Safety Management Systems (SMS).

UCT is constantly striving to maintain the highest level of safety through its monitoring methods to include adherence to policies and procedures, safety and maintenance plans, and system and employee evaluation processes. These methods allow UCT to determine the need to make changes to improve policies, employee training and service delivery.

The CSO will monitor operations daily through observation, data analysis, communication and safety updates to identify mitigation strategies that may be ineffective. If mitigation actions are found to be ineffective, additional strategies will be developed through key and impacted staff feedback.

## Maintenance

**Maintenance Standards and Procedures.** Standards and procedures are included in the UCT Vehicle Maintenance Plan. In general, maintenance procedures are designed to ensure that the maintenance recommendations of the manufacturer are met, maximum efficiency in performance and operation is obtained, and maximum bus life and condition are maintained. Daily bus inspections, an active Preventive Maintenance Program, and careful monitoring are included in procedures to ensure the safety of buses and adequacy of the Fleet Maintenance Plan.

In addition, maintenance employees are trained to perform maintenance functions based on industry standards, manufacture guidelines, and safety standards established by Federal, State, and local regulatory agencies. Maintenance services on UCT assets are essential to managing risk and also support an effective transit asset management program.

**Operator Inspections.** All operators are required to perform a pre-trip and post-trip inspection to ensure that the vehicle is safe and in good operating condition. If any defects are noted by the operator, a service appointment is obtained and, depending on the severity and extent of the defect, the vehicle may be repaired or taken out of service until a repair can be made. In the case of a defect that develops or is noted once a vehicle is in service, the operator is required to communicate the problem to Operations, who will then notify Maintenance.

**Mileage-Based Maintenance Inspections.** All buses receive preventive maintenance inspections (PM) at designated mileage intervals. Mileages are determined by vehicle and subcomponent manufacturers and real-world experience. A description of the schedule and type of inspection and service performed for each bus series is included in the UCT Maintenance Plan.

## Operations

### Facility Monitoring

Formal facility inspections of all UCT facilities and grounds are conducted by Union County Security Risk Management Department. The purpose of the inspections is to perform a safety walk through to identify any unsafe or unhealthy conditions which may exist. Each facility is also visually inspected for compliance with OSHA and local fire codes.

Any guests to UCT's administration facility must check in through a secured process requiring check-in and validation of visit purpose. Employees are trained on procedures for visitors in the workplace and facility access is limited through security systems.

### Frequency

The Security Risk Management Department handles inspections annually.

### Reporting

When deficiencies are noted during inspections, they are documented and reported to the proper contact in the Facilities Department. Additionally, the Director of the department in which the safety hazard is located will be notified if the issue might affect the employees working in that building. Identified deficiencies are also reported to the CSO.

When safety hazards are noted by non-scheduled observation, they must be reported by the observer to a supervisor/CSO. The CSO will complete the Hazard Report Form, evaluate the concern and, when necessary, propose a resolution.

### Hazard Resolution

The primary purpose of facility inspections and hazard reporting is to identify conditions that could lead to accidents and losses. In view of this, it is crucial that all departments and employees be involved in the Facility Inspection and the Hazard Identification and Resolution processes. Hazard resolution is related to the severity of the hazard and the probability and severity of a negative consequence of the hazard.

### Follow-up

Corrective action for a confirmed hazard that has been identified by any established process is the responsibility of the Facilities Department, Director of the department area in which the hazard exists, or the CSO. This includes arranging for the services of other UCT departments or outside parties, as necessary, to eliminate or control the hazard.

### Documentation

Hazards that have been identified, proposed resolutions, and corrective actions are recorded in hard copy by the Safety Committee and maintained by CSO.

All front-line personnel are responsible for monitoring safety and security as part of their respective positions. If a hazard is identified through observation or interaction with customers or the general public, it is reported to the immediate supervisor as well as following UCT's hazard reporting process.

## Employee Hazard Reporting Process

### Loss Reports

Employees can fill out a Hazard Report Form which is turned into the effected department and the CSO, talk with a supervisor or the Operations Manager. Depending on the severity/risk of the hazard identified, immediate action may be taken, or the input will be brought to the Safety Committee/CSO for discussion. Feedback will be provided to the employee on what action, if any, will be taken. All employees follow the Employee Hazard Reporting.

### Route/Operations Safety

Employees can fill out a Hazard Report Form or discuss suggestions for making the system/route safer. UCT encourages employees to be advocates for safety while also suggesting methods of increasing performance. Management has an open-door policy and makes clear the importance of both positive and negative employee feedback.

## Safety Events

### Accident and Incident Reporting Process

All accidents and loss incidents are to be investigated. UCT's safe driving standards require professional safe performance of all operators. To ensure better than average safety performance, UCT employs the TAPTCO and CTAA PASS guidelines to determine if a collision or onboard incident could have been prevented. All personnel operating any UCT vehicle are held to this standard.

The UCT Procedures Manual includes procedures and responsibilities for accident/incident reporting. The manual establish procedures for accident notification and response.

Most accidents and incidents involving UCT are relatively minor in severity and are investigated by the Safety Officer. Since most accidents involve buses, this section focuses on bus accidents. However, all non-bus accidents and incidents are also investigated.

### Notification

Bus Operators are to notify the Operations Supervisor/Safety Officer anytime an UCT vehicle might have been damaged, anytime an UCT vehicle and another vehicle come into contact, or anytime an instance occurs in where a customer may have been injured. An Operations Supervisor/ Safety Officer may be directed to the scene. Police and ambulance will be dispatched, if necessary.

### At-Scene Procedures

Bus Operators will adhere to the following procedures defined in the UCT Emergency Response Guide/Emergency Protocol:

- Assist the injured.
- If blocking traffic, set out reflective triangles.
- Do not move the vehicle unless required to do so by an operations supervisor, fire or police order, or impending danger from traffic.
- Obtain names, addresses, and phone numbers of all witnesses.

Safety Officer/Supervisor is responsible for conducting investigations of accidents and incidents. Depending on the severity and the nature of the event, various mechanisms will be used for preserving transient evidence. These may include digital photography, bus video, interviews, and observations.

### Investigation

An attempt is made to complete the investigation of most accidents within a timely manner. The Safety Officer will work with the bus operator to complete a General Liability/Vehicle Incident Report. The report is filed electronically and depending on the severity of the event, it is submitted to the state.

An Employee Injury Form must be completed if an employee suffers an injury or illness as a result of an accident or incident.

## Accident Review Process

Accidents and Incidents are classified as Preventable or Non-Preventable.

Preventable accidents are defined as those accidents that could have been reasonably avoided if the operator had followed all defensive driving techniques as established by our operations procedures, policies and training.

After reviewing all related documents and evidence, the investigating CSO/Risk Manager makes an independent determination of whether the accident was preventable.

The CSO investigation may include reviews of accident and injury reports, vehicle condition reports, witness statements, employee interviews, bus videos, physical evidence, training manuals, and accident site visits. Employees who are not in agreement with the determination can appeal directly to the Safety Committee by providing additional evidence and testimony. If the employee is not in agreement with

the appeal results, he or she can make a second and final appeal to the Accountable Executive. The AE may review all relevant information, interview the employee making the appeal, interview Safety Committee members, and confer with any available person or resource he or she considers valuable to his or her deliberation.

### Hazard Resolution

The primary purpose of the Accident Investigation process is to determine the cause(s) of accidents so that they may be prevented or mitigated in the future. To this end, it is crucial that all relevant departments be appropriately involved in the process. A serious attempt is made to use lessons learned through the investigatory process to incorporate hazard resolutions into future procedures, designs, construction, modifications, training, and procurements.

### Follow-up

Follow-up in the form of corrective actions is the responsibility of the employee's director. The responsibility may be delegated to the employee's manager, supervisor or CSO.

Any disciplinary action will be assessed using Union County's Personnel Resolution. Disciplinary consequences for accidents may include warnings, suspensions, and discharge.

Training will be provided, in most cases, for employees who have been involved in preventable accidents.

### Internal Reporting

The CSO is responsible for ensuring that all accident reports are completed and filed with Risk Management. Risk Management may advise on the history of the employee if a pattern of safety events is evident. Internal reporting includes all elements used to monitor the system for safety and security trends that may indicate a need for action to mitigate a trend. To support SMS, performance measures are used to provide summary data relating to safety, maintenance, and operations. Review of the reporting process is part of the annual review of the ASP. This process includes reporting process, reporting forms, data management, and data review.

### Documentation

CSO/Risk Manager maintain the accident investigation documentation and it is kept on file for a minimum of three years past the safety event date. Results of investigations are available upon request from the CSO/Risk Manager. Information beneficial from the investigation will be shared with employees through one of the various communication formats mentioned earlier in the Plan. All safety related documentation will be made available to oversight agencies including NCDOT and FTA, upon request through the AE.

## Continuous Improvement

UCT manages and evaluates performance annually for all performance measures listed in the following section. Some measures are monitored monthly and/or quarterly to identify safety trends that require immediate action versus those that can be addressed annually. In collaboration with the Safety Committee, UCT identifies deficiencies in the SMS program through comparison of safety performance measures at least annually prior to approval of this ASP.

Evaluating performance measures related to maintenance, operations, and safety is the responsibility of the UCT management team. Additional coordination with area peers, NCDOT and the MPO take place annually as part of the ASP update process. If trends showing increased risk are identified through this process, mitigation response(s) will be developed and implemented under the direction of the AE.

## Management of Change

As mentioned earlier as part of the mitigation of risk, any new mitigation strategy introduced as a solution to alleviate or reduce risk will be evaluated by the Safety Committee, CSO, Management team and AE to determine if the solution will include new or additional risk. Additionally, UCT will evaluate the anticipated impact of safety performance with risks associated with mitigation strategies using its risk assessment process.

### General Process

The UCT bus system is regularly modified in response to operational experience, the addition of new types of service, and changes in service design and levels. UCT's philosophy is to use appropriate new technologies to benefit the environment and the community it serves. The challenge is to review any proposed modification adequately before it is approved. Any proposed modification should be evaluated to ensure it is compatible with existing systems and does not introduce new hazards to the system or reduce the effectiveness of existing hazard controls.

Equipment modifications may be proposed by any employee of any department that uses the equipment. Changes may also occur from an analysis of reliability performance, historical data, and available improvements in equipment design and components.

### Modification Design Review

A review of any modification in equipment design shall be made by the director and managers/Supervisors/CSO of the department responsible for the equipment. The impact on the safety of all designs and specifications should be identified and evaluated before the change is approved. Some of the areas to be considered include but are not limited to:

- Hazardous Materials (handling and use)
- Motor Vehicle Safety
- Human Factor
- Occupational Health and Safety
- Materials Compatibility
- Fire Protection
- Lighting
- Braking systems
- Mirrors
- Warning Devices
- Operator Visual Obstructions

Testing may be performed to evaluate the safety of the proposed modification.

### Monitoring

Once a modification is put in place, feedback from the operating department may be solicited to evaluate the performance of the modification. Unsolicited input from the operating department and its employees (end users) is also encouraged.

### Documentation

Facilities and Fleet Management is responsible for documenting any facility or vehicle modifications. Documentation may include changing diagrams, schematics, manuals, service bulletins, service intervals, and/or standard operating procedures, etc. Security Risk Management is responsible for updating any Safety Data Sheets (SDS) on the County database based on input from other County departments regarding product manufacturers for materials they have purchased or store at County facilities. The CSO maintains the Safety Data Sheets for materials purchased by UCT, which is also provided to Safety and Risk Management for maintaining the County database.

UCT may look to peers, vendors, oversight agencies, FTA or subject matter experts to help determine the associated risk with a particular change to policy, process or infrastructure.

## Performance Measures

Through a series of performance measures relative to operations, maintenance, and safety, UCT can monitor the system's safety by identifying trends and gaps in policies, procedures, training, and monitoring efforts. The following performance measures are on a daily, monthly, quarterly and/or annual basis.

### Maintenance

- **Preventive Maintenance On-time Inspection Percentage** – determines the effectiveness of the maintenance department to ensure all inspections are conducted per manufacturing and UCT mileage intervals.
- **Vehicles Removed from Revenue Service** – tracks vehicles removed from service due to a mechanical defect developed while in service, requiring immediate service either on-site of failure or once returned to the facility. Mechanical defects are failures that prevent the vehicle from completing a scheduled run. To be considered a mechanical failure, the problem must begin after the run was accepted and the vehicle departed the pullout location.
- **System Reliability** – (also a Safety Performance Target) – serves as an indicator of maintenance performance based on vehicle service miles between major mechanical breakdowns and monitored annually. Major mechanical defects are failures that prevent the vehicle from completing a scheduled run. To be considered a mechanical failure, the problem must begin after the run was accepted and the vehicle departed the pullout location.

### Operations

- **Customer Complaints Quarterly**– tracks all customer complaints to identify areas of deficiency with vehicle, driver, or other UCT areas. Safety-related complaints are immediately routed to a supervisor on duty or the CSO for investigation, mitigation, and response. Complaints may be a result of phone calls, websites, or UCT public forums.
- **On-time Performance** – serves as an indicator to issues with time management, environmental factors, scheduling, and vehicle and driver performance.
- **Surveys** –allows UCT to receive rider feedback about operations, customer service, and vehicle safety.

Safety

- **Fatalities** - total number of reportable fatalities and rate per total vehicle service miles by mode.
- **Transit Worker Fatality Rate** – transit worker reportable fatalities rate per total vehicle service miles by mode.
- **Injuries** - total number of reportable injuries and rate per total vehicle service miles by mode.
- **Transit Worker Injuries** - total number of reportable transit worker injuries and rate per total vehicle service miles by mode.
- **System Reliability** - mean distance between major mechanical failures by mode.
- **Transit Worker Assaults** - total number of reportable assaults on transit employees and rate per total vehicle service miles by mode.
- **Major Events** – total number of major safety events and rate by mode per total vehicle service miles.
- **Collisions Rate** –reportable collisions rate per total vehicle service miles by mode.
- **Pedestrian Collisions Rate** - reportable pedestrian collisions rate per total vehicle service miles by mode.
- **Vehicular Collision Rate -** reportable vehicle collisions rate per total vehicle service miles by mode.

## Section 7. Safety Promotion

### Competencies and Training

Safety promotion ensures that UCT employees are aware of policies and procedures related to agency operation's safety, and specifically as related to their areas of work. UCT's comprehensive safety training program applies to all UCT employees directly responsible for safety, including:

- Bus vehicle operators
- Dispatchers
- Maintenance technicians
- Managers and supervisors
- Agency Leadership
- Chief Safety Officer
- Accountable Executive

Training has been developed for each designated position throughout the agency, appropriate to the position's safety-related job responsibilities and role in the SMS. This training includes instruction and testing to verify individuals in positions are adequately trained, and refresher training and recertification requirements to ensure employees remain current on the agency's policies and procedures.

Operations safety-related skill training includes the following:

- New hire bus operator classroom and hands-on skill training; Bus operator refresher training.
- De-escalation training for all front-line employees.
- Near miss, unsafe conditions and hazard reporting
- Employee Safety Reporting Program (ESRP)
- Drug and Alcohol Program

- Bloodborne Pathogen
- ADA Safety and Sensitivity
- Classroom and on-the-job training for transit service supervisors at the time of external hire or internal promotion; and
- Safety Committee Training

### Emergency Response Planning and Coordination

Details are contained in Emergency Response/Protocol and COOP Plan.

## Safety Communication

UCT conveys all safety information to employees, vendors, visitors, and passengers through various methods depending on the risk assessment process. By using the SMS process, UCT can identify, assess, and mitigate risk. Through this process, communication with employees is essential to the mitigation steps.

Hazard and threat assessments will result in scaled mitigation that may require immediate sharing of the assessment results or periodic updates on hazards with minimal consequences or likelihood of happening. Risk identified through Safety Risk Management, Safety Assurance and Safety Promotion will be communicated with all staff and passengers through various methods.

Communication methods vary depending on threat and condition assessments. High priority communications require immediate notifications and may be tied to weather events, security events, or other situations where immediate alerts are necessary. These alerts may be conveyed using the following methods:

- Text burst to all or certain employees
- Two-way radio transmissions with or without 10 codes
- Tablet notification alert
- Email notification

Lower priority communications will be conveyed through the following methods:

- Posted bulletin
- Email or company memorandum
- Training element/handout
- Company meeting announcement

In accordance with UCT's SMP statement, UCT actively encourages the open sharing of information on all safety issues throughout our organization. To ensure effective communication throughout the agency, UCT has established formal processes and approaches, including:

Dissemination of safety and safety performance information throughout UCT's organization. The communication of safety performance information follows the top-down, agency wide model of the agency's SMS. The CSO is responsible for reporting on the agency's safety performance to the Accountable Executive. These reports may include, but not limited to, performance relative to the agency's safety performance targets, updates related to mitigation monitoring plans, and unusual events.

According to guidance distributed by the CSO, leadership throughout the agency (including senior executives, directors, managers, and supervisors) is responsible for communicating safety performance information with their teams.

The CSO is responsible for using the safety log to develop regular status reports on safety risk mitigations for dissemination to the Safety Committee for discussion.

The CSO also issues reports to the Safety Committee on UCT's safety performance and progress in meeting the safety objectives outlined in the SMP statement throughout the agency.

- Communication of information on hazards and safety risk relevant to employees' roles and responsibilities throughout the agency. As part of new-hire training, UCT distributes safety policies and procedures, included in the UCT Procedure Manual and PTASP, to all employees. UCT provides training on these policies and procedures and discusses them during safety talks between supervisors and bus operators. For newly emerging safety issues or safety events at the agency, UCT's CSO issues bulletins or messages to employees that are reinforced by supervisors in group discussions with employees.

- The CSO works with UCT's Director, Safety Committee, and management teams (representing all appropriate functions) to define specific, safety-related information that UCT needs to communicate to different employee groups. UCT also uses multiple approaches to communicate pertinent safety information to the TAB, management, and individual employees across all UCT functions, as appropriate.

- Explaining actions taken in response to employee reporting. UCT provides targeted communications to inform employees of safety actions taken in response to reports submitted through the ESRP, such as emails, handouts and flyers, safety talks, updates to bulletin boards, and one-on-one discussions between employees and supervisors.

The CSO works to ensure that all SMS and safety communication-related activities take place as scheduled. The CSO also maintains documentation of communication processes and procedures and records of safety communications.

UCT's CSO is responsible for maintaining the Agency's documents, which set forth its PTASP, including those documents related to the implementation of its SMS, and results from SMS processes and activities. The ASP and SMS documents include in whole, or by reference, the programs, policies, and procedures that UCT uses to carry out its ASP. All ASP and SMS documents are maintained for a minimum of three years after they are created.

For reviews, investigations, audits, or other purposes, any ASP or SMS related documents will be made available upon request by FTA, NCDOT, and other Federal and State entities having jurisdiction.

## Section 8. Definitions of Terms Used in the Safety Plan

UCT incorporates all of FTA's definitions that are in 49 CFR § 673.5 of the Public Transportation Agency Safety Plan regulation.

**Accountable Executive** means a single, identifiable person who has ultimate responsibility for carrying out the Public Transportation Agency Safety Plan of a transit agency; responsibility for carrying out the transit agency's Transit Asset Management Plan; and control or direction over the human and capital resources needed to develop and maintain both the transit agency's Public Transportation Agency Safety Plan, in accordance with 49 U.S.C. 5329(d), and the transit agency's Transit Asset Management Plan in accordance with 49 U.S.C. 5326.

The transit agency must identify an Accountable Executive. The Accountable Executive is accountable for ensuring that the agency's SMS is effectively implemented throughout the agency's public transportation system. The Accountable Executive is accountable for ensuring action is taken, as necessary, to address substandard performance in the agency's SMS. The Accountable Executive may delegate specific responsibilities, but the ultimate accountability for the transit agency's safety performance cannot be delegated and always rests with the Accountable Executive. (per § 673.23(d)(1)

**Assault On a Transit Worker** means, as defined under 49 U.S.C. 5302, a circumstance in which an individual knowingly, without lawful authority or permission, and with intent to endanger the safety of any individual, or with a reckless disregard for the safety of human life, interferes with, disables, or incapacitates a transit worker while the transit worker is performing the duties of the transit worker.

**CDC** means the Centers for Disease Control and Prevention of the United States Department of Health and Human Services.

**Chief Safety Officer** means an adequately trained individual who has responsibility for safety and reports directly to a transit agency's chief executive officer, general manager, president, or equivalent officer. A CSO may not serve in other operational or maintenance capacities, unless the CSO is employed by a transit agency that is a small public transportation provider as defined in this part, or a public transportation provider that does not operate a rail fixed guideway public transportation system.

**Equivalent Entity** means an entity that carries out duties similar to that of a Board of Trustees for a recipient or subrecipient of FTA funds under 49 U.S.C. Chapter 53, including sufficient authority to review and approve a recipient or subrecipient's Public Transportation Agency Safety Plan. (per § 673.5)

**Hazard** means any real or potential condition that can cause injury, illness, or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment. Hazards are conditions. (per § 673.5)

**Investigation** means the process of determining the causal and contributing factors of a safety event, or hazard, for the purpose of preventing recurrence and mitigating safety risk. (per § 673.5)

**Joint Labor-Management Process** means a formal approach to discuss topics affecting transit workers and the public transportation system.

**Large urbanized area provider** means a recipient or subrecipient of financial assistance under 49 U.S.C. 5307 that serves an urbanized area with a population of 200,000 or more as determined by Census data.

**National Public Transportation Safety Plan (NPTSP)** means the plan to improve the safety of all public transportation systems that receive Federal financial assistance under 49 U.S.C. Chapter 53.

**Near-miss** means a narrowly avoided safety event.

**Operator of a Public Transportation System** means a provider of public transportation.

**Performance Measure** means an expression based on a quantifiable indicator of performance or condition that is used to establish targets and to assess progress toward meeting the established targets. (per § 673.5)

**Performance Target** means a quantifiable level of performance or condition, expressed as a value for the measure, to be achieved within a time period required by the FTA. (per § 673.5)

**Potential Consequences** means the effect of a hazard. (per § 673.5)

**Public transportation** means, as defined under 49 U.S.C. 5302, regular, continuing shared-ride surface transportation services that are open to the general public or open to a segment of the general public defined by age, disability, or low income; and does not include:

- intercity passenger rail transportation provided by the entity described in 49 U.S.C. chapter 243 (or a successor to such entity);
- intercity bus service;
- charter bus service;
- school bus service;
- sightseeing service;
- courtesy shuttle service for patrons of one or more specific establishments; or
- intra-terminal or intra-facility shuttle services. (per § 673.5)

**Public Transportation Agency Safety Plan (or Agency Safety Plan)** means the documented comprehensive Agency Safety Plan for a transit agency that is required by 49 U.S.C. 5329 and Part 673. (per § 673.5)

**Rail Fixed Guideway Public Transportation System** means any fixed guideway system, or any such system in engineering or construction, that uses rail, is operated for public transportation, is within the jurisdiction of a State, and is not subject to the jurisdiction of the Federal Railroad Administration. These include but are not limited to rapid rail, heavy rail, light rail, monorail, trolley, inclined plane, funicular, and automated guideway.

**Recipient** means a State or local governmental authority, or any other operator of a public transportation system, that receives financial assistance under 49 U.S.C. chapter 53.

**Roadway** means land on which rail transit tracks and support infrastructure have been constructed to support the movement of rail transit vehicles, excluding station platforms.

**Safety Assurance** means processes within a transit agency's SMS that function to ensure the implementation and effectiveness of safety risk mitigation, and to ensure that the transit agency meets or exceeds its safety objectives through the collection, analysis, and assessment of information. (per § 673.5)

**Safety Committee** means the formal joint labor-management committee on issues related to safety that is required by 49 U.S.C. 5329 and this part.

**Safety Event** means an unexpected outcome resulting in injury or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment.

**Safety Management Policy** means a transit agency's documented commitment to safety, which defines the transit agency's safety objectives and the accountabilities and responsibilities for the management of safety. (per § 673.5)

**Safety Management System (SMS)** means the formal, organization-wide approach to managing safety risk and assuring the effectiveness of a transit agency's safety risk mitigation. SMS includes systematic procedures, practices, and policies for managing hazards and safety risks. (per § 673.5)

**Safety Management System (SMS) Executive** means a CSO or an equivalent. (per § 673.31). The Accountable Executive must designate a CSO or SMS Executive who has the authority and responsibility for day-to-day implementation and operation of an agency's SMS. The CSO or SMS Executive must hold a direct line of reporting to the Accountable Executive. A transit agency may allow the Accountable Executive to also serve as the CSO. (per § 673.23(d)(2))

**Safety Performance Target** means a performance target related to safety management activities. (per § 673.5)

**Safety Promotion** means a combination of training and communication of safety information to support SMS as applied to the transit agency's public transportation system. (per § 673.5)

**Safety Risk Assessment** means the formal activity whereby a transit agency determines Safety Risk Management priorities by establishing the significance or value of its safety risks. (per § 673.5)

**Safety Risk** means the composite of predicted severity and likelihood of a potential consequence of a hazard.

**Safety Risk Management** means a process within a transit agency's Agency Safety Plan for identifying hazards and analyzing, assessing, and mitigating the safety risk of their potential consequences. (per § 673.5)

**Safety Risk Mitigation** means a method or methods to eliminate or reduce the severity and/or likelihood of a potential consequence of a hazard.

**Safety Set Aside** means the allocation of not less than 0.75 percent of assistance received by a large urbanized area provider under 49 U.S.C. 5307 to safety related projects eligible under 49 U.S.C. 5307.

**Small Public Transportation Provider** means a recipient or subrecipient of Federal financial assistance under 49 U.S.C. 5307 that has one hundred (100) or fewer vehicles in peak revenue service across all non-rail fixed route modes or in any one non-fixed route mode and does not operate a rail fixed guideway public transportation system.

**State Safety Oversight Agency** means an agency established by a State that meets the requirements and performs the functions specified by 49 U.S.C. 5329(e) and (k) and the regulations set forth in 49 CFR part 674.

**Subrecipient** means an entity that receives Federal transit grant funds indirectly through a State or a direct recipient.

**Transit Agency** means an operator of a public transportation system that is a recipient or subrecipient of Federal financial assistance under 49 U.S.C. 5307 or a rail transit agency.

**Transit Asset Management Plan** means the strategic and systematic practice of procuring, operating, inspecting, maintaining, rehabilitating, and replacing transit capital assets to manage their performance, risks, and costs over their life cycles, for the purpose of providing safe, cost effective, and reliable public transportation, as required by 49 U.S.C. 5326 and 49 CFR Part 625.

**Transit Worker** means any employee, contractor, or volunteer working on behalf of the transit agency.

**Urbanized Area** means, as defined under 49 U.S.C. 5302, an area encompassing a population of 50,000 or more that has been defined and designated in the most recent decennial census as an "urbanized area" by the Secretary of Commerce.

**Serious injury** means any injury which: (1) Requires hospitalization for more than 48 hours, commencing within 7 days from the date when the injury was received; (2) Results in a fracture of any bone (except simple fractures of fingers, toes, or noses); (3) Causes severe hemorrhages, nerve, muscle, or tendon damage; (4) Involves any internal organ; or (5) Involves second or third-degree burns, or any burns affecting more than 5 percent of the body surface.

**Transit agency** means an operator of a public transportation system.

**Transit Asset Management Plan** means the strategic and systematic practice of procuring, operating, inspecting, maintaining, rehabilitating, and replacing transit capital assets to manage their performance, risks, and costs over their life cycles, for the purpose of providing safe, cost effective, and reliable public transportation, as required by 49 U.S.C. 5326 and 49 CFR Part 625.

## Section 9. Commonly Used Acronyms

| Acronym | Word or Phrase |
|---|---|
| ADA | Americans with Disabilities Act of 1990 |
| AE | Accountable Executive |
| ASP | Agency Safety Plan (also referred to as a PTASP in Part 673) |
| BoCC | Board of County Commissioners |
| CDC | Centers for Disease Control |
| CFR | Code of Federal Regulations |
| CRTPO | Charlotte Regional Transportation Planning Organization |
| CSO | Chief Safety Officer |
| CT | County Transit |
| DR | Demand Response |
| ESRP | Employee Safety Reporting Program |
| FTA | Federal Transit Administration |
| IMD | Integrated Mobility Division (NCDOT) |
| MPO | Metropolitan Planning Organization |

| | |
|---|---|
| NCDOT | North Carolina Department of Transportation |
| OSHA | Occupational Safety and Health Administration |
| Part 673 | 49 CFR Part 673 (Public Transportation Agency Safety Plan) |
| PM | Preventive Maintenance |
| PTASP | Public Transportation Agency Safety Plan |
| SRM | Safety Risk Management |
| SMS | Safety Management System |
| SSP | System Safety Plan |
| TAB | Transportation Advisory Board |
| TAPTCO | Transit & Paratransit Company |
| UCT | Union County Transportation |
| U.S.C. | United States Code |
| UZA | Large Urbanized Area |
| VRM | Vehicle Revenue Miles |
| VSM | Vehicle Service Miles |

## Section 10. Additional Information

This PTASP was developed from information in other UCT documents, policies and procedures and manuals. Some of the documents are listed below:

- UCT Procedures Manual
- COOP
- Vehicle Maintenance Plan

# Appendix 1

UNION COUNTY

# Hazard Report Form

Union County Transportation

Instructions: It is the responsibility of all UCT employees to immediately report possible hazards to their supervisor. After the hazard has been reported, either the supervisor or the employee must fill out this form and turn it into the Safety Officer. If a hazard requires immediate attention, please take the necessary steps to reduce the risks before reporting, as long as doing so will not put you in danger. This form could also be used to make suggestions.

## Section 1: Hazard Reporting Form

**Reporting Employee (type none if you would like to remain anonymous):** * (?)

**Reporting Date** *

Date will be captured on form submission

**Reporting Time:** *

Time will be captured on form submission

**Hazard Date** *

**Hazard Time** *

AM

**Type of Hazard: (Check all that apply)** *

- ☐ Vehicle
- ☐ Facility
- ☐ Weather Related
- ☐ Security
- ☐ Assault - Physical
- ☐ Other
- ☐ Passenger
- ☐ Employee
- ☐ Road Condition
- ☐ Near Miss
- ☐ Assault - Non-Physical

**County Vehicle # (if applicable)**

**Client Name (if applicable)**

**Describe the potential incident/hazard/concern:** *

**Describe actions taken (if any) to mitigate hazard:** *

**Hazard Location** *

**Attachments**

*Feel free to upload any documentation or pictures you deem necessary.*

Upload

*You may upload up to 5 attachments with a maximum file size of 5 MB each*

**Initial Assessment of Hazard (check one option only):** * (?)

☐ Level 1- Immediate: A deficiency, threat, or hazard requiring immediate attention to mitigate risk either temporarily until further action can be taken or complete mitigation.

☐ Level 2- Short Term: Action is needed within seven days to mitigate an identified deficiency, threat, or hazard. The deficiency, threat, or hazard does not pose immediate danger, but if no action is taken could elevate to an immediate level risk.

☐ Level 3- Long Term: A deficiency, threat or hazard has been identified but does not pose a threat currently, but could at a later time. Continued monitoring and awareness are required.

**Likeliness of re-occurrence of this hazard (1-10):** * (?)

1 2 3 4 5 6 7 8 9 10

Submit Save as Draft

## Section 2: UCT Supervisor Review

**Received By:**

**Signature**

Sign

**Received Date:**

**Received Time:**

AM

**Notes from Supervisor Receiving the Report (optional):**

## Section 3: Hazard Mitigation

**Investigation Completed by:**

**Title:** *

**Date of Investigation:** *

**Time:** *

AM

**Additional Information:**

**Assessment Classification:** *

○ Level 1 ○ Level 2 ○ Level 3

**MItigation Action(s) Taken:** *

**Action(s) Designed to:**

○ Eliminate ○ Control

**Describe Communication Action(s):**

**Follow up:**

**Date:**

**Is additional action needed:**

○ Yes ○ No

**Status of Action Taken:**

**Additional Action Taken:**

**File Upload**

Upload

## Section 4: Hazard Classification

Category of Hazard:

**Vehicle:**

- ☐ Exterior
- ☐ Interior
- ☐ Lift/Ramp/Securement
- ☐ Mechanical
- ☐ Performance
- ☐ Safety Equipment

**Passenger:**

- ☐ Behavior
- ☐ Medical
- ☐ Mobility Device
- ☐ Weapon

**Facility:**

**Employee:**

- [ ] Computer/Data
- [ ] Electrical
- [ ] Equipment
- [ ] Fencing/Gate
- [ ] Foundation
- [ ] Hazardous Materials
- [ ] HVAC/Heat
- [ ] Parking
- [ ] Plumbing
- [ ] Roof
- [ ] Safety Equipment
- [ ] Security System
- [ ] Behavior
- [ ] Endangering others
- [ ] Illegal Activity
- [ ] Property Abuse
- [ ] Theft

**Safety Review Submittal Date & Time**

Submit

UNION COUNTY
north carolina

## Appendix 2

# Safety Committee

| Office | Dispatch | Drivers |
|---|---|---|
| UCT Director<br>Safety Officer<br>Operations Manager<br>Human Services Supervisor | One Dispatcher | 4 Drivers |

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-033 **Agenda Date:** 1/12/2026

**TITLE:**

Grant Application - Streamflow Rehabilitation Assistance Program (StRAP)

**INFORMATION CONTACT:**

Alan Aldridge, Soil and Water Conservation District, Director, 704-438-2535

**ACTION REQUESTED:**

Authorize the County Manager to submit the associated grant application and make necessary assurances and certifications associated with the grant application as substantially consistent with this agenda item, which includes the authorization to execute documents related to award of the grant and budget funds as appropriate.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The StRAP program through the North Carolina Division of Soil and Water Conservation offers local Soil and Water Conservation Districts reimbursement for stream debris removal work to remove stream debris out of the 100-year floodplain.

**FINANCIAL IMPACT:**

Up to $310,909 of funding will be reimbursed to the County following successful completion of the debris removal work.

**File #:** 26-037 **Agenda Date:** 1/12/2026

**TITLE:**

Easement Acceptance - Land Preservation and Easement Program

**INFORMATION CONTACT:**

Alan Aldridge, Soil and Water Conservation District, Director, 704-438-2535

**ACTION REQUESTED:**

Accept Easement 90-2026-005 into the Union County Land Preservation & Easement Program.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Union County is currently ranked 13th in the United States for open space land loss on a per year basis according to the latest research published by the American Farmland Trust. Over the last four fiscal years, Union County has lost 3,191 acres (FY2020), 2,892 acres (FY2021), 3,625 acres (FY2022), and 2,419 acres (FY2023) from parcels enrolled in present use value (PUV) alone. According to the 2022 NCDA Census of
Agriculture, Union County has 186,626 acres of farmland. In the Business-as-Usual scenario published by NC FarmLink, Union County is slated to lose 51,500 acres of current farmland by 2040. This scenario would represent approximately a 28% reduction in total farmland acreage in Union County by 2040.

The Union County Land Preservation & Easement program allows landowners to sell and/or donate the development rights to their property while still obtaining ownership of the land. By selling and/or donating the development rights, open space and agricultural land will be preserved through conservation easements held by the Union County Soil & Water Conservation District. The District will be responsible for monitoring and inspections of easements to maintain compliance within the program. The use of present use value (PUV) rollback funds will provide financial resources to the Union County Soil & Water Conservation District for the easement purchases and all associated transaction costs. These funds are held in a Union County budget line and all non-encumbered funds will rollover at the end of each fiscal year.

**FINANCIAL IMPACT:**

None.


Union County Land Preservation & Easement Program
Easement:90-2026-005
23.38 ac
Easement Value: $473,300
100% Donation
PLEASANT GROVE RD
Declination
MN
MN 7.81° W
SCALE 1:4000
0 0.1 0.2 Miles
0 100 200 300 Yards
0.0 0.1 0.2 0.3 Kilometers
Name: WAXHAW NW, NC
Date: 12/29/25
Scale: 1 inch = 333 ft.
Location: 034.946459° N, 080.712938° W
Caption: <<Type caption here.>>

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-038 **Agenda Date:** 1/12/2026

**TITLE:**

Budget Amendment - Union County Land Preservation and Easement Program

**INFORMATION CONTACT:**

Alan Aldridge, Soil & Water Conservation, District Director, 704-233-1621 ext. 3

**ACTION REQUESTED:**

Adopt Budget Amendment # 14 appropriating the County's General Fund unassigned fund balance in the amount of $703,677 to be used for the purchase of conservation easements and associated transaction costs.

**PRIOR BOARD ACTIONS:**

1) November 6, 2023, Regular Meeting, Agenda Item # 23-755 - Approved the Union County Soil & Water Conservation District to purchase and hold conservation easements for land preservation in Union County

**BACKGROUND:**

Union County is currently ranked 13th in the United States for open space land loss on a per year basis according to the latest research published by the American Farmland Trust. Over the last four fiscal years, Union County has lost 3,191 acres (FY2020), 2,892 acres (FY2021), 3,625 acres (FY2022), and 2,419 acres (FY2023) from parcels enrolled in present use value (PUV) alone. According to the 2022 NCDA Census of
Agriculture, Union County has 186,626 acres of farmland. In the Business-as-Usual scenario published by NC FarmLink, Union County is slated to lose 51,500 acres of current farmland by 2040. This scenario would represent approximately a 28% reduction in total farmland acreage in Union County by 2040.

The Union County Land Preservation & Easement program allows landowners to sell and/or donate the development rights to their property while still obtaining ownership of the land. By selling and/or donating the development rights, open space and agricultural land will be preserved through conservation easements held by the Union County Soil & Water Conservation District. The District will be responsible for monitoring and inspections of easements to maintain compliance within the program. The use of present use value (PUV) rollback funds will provide financial resources to the Union County Soil & Water Conservation District for the easement purchases and all associated transaction costs. These funds are held in a Union County budget line and all non-encumbered funds will rollover at the end of each fiscal year.

**FINANCIAL IMPACT:**

General Fund fund balance will be reduced by $703,677.

## BUDGET AMENDMENT

| | | | |
|---|---|---|---|
| BUDGET | General Fund | REQUESTED BY | Alan Aldridge |
| FISCAL YEAR | FY 2026 | DATE | January 12, 2026 |

**INCREASE**

| Description | | Description | |
|---|---|---|---|
| Fund Balance Appropriation | 703,677 | | |
| Payments to Other Governmental Units | 703,677 | | |
| | | | |
| | | | |

Explanation: Appropriate fund balance for Union County Soil & Water Conservation District to purchase & hold conservation easements for land preservation in Union County.

DATE _____ APPROVED BY _____
Bd of Comm/County Manager
Lynn West/Clerk to the Board

FOR POSTING PURPOSES ONLY

**DEBIT**

| Code | Account | Amount |
|---|---|---|
| 10115410-5630-11115 | Payments to Other Gov Units | 703,677 |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | | 703,677 |

**CREDIT**

| Code | Account | |
|---|---|---|
| 10115410-4991-11115 | Fund Balance Appropriated | 703,677 |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | | 703,677 |

Prepared By JP
Posted By
Date

Number 14

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-014 **Agenda Date:** 1/12/2026

**TITLE:**

Budget Amendment - Additional Funding for Tuition Reimbursement

**INFORMATION CONTACT:**

Julie Broome, Human Resources, Director, 704-283-3869; Jason May, Budget & Grants Management, Director, 704-283-3760

**ACTION REQUESTED:**

Adopt Budget Amendment #12 to appropriate $25,000 from Fund Balance account to Tuition Reimbursement account to cover eligible employee tuition expenses beyond the budgeted amount for FY2026.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Tuition Reimbursement program supports county employees aspiring to achieve higher education or advanced degree goals. A recent change regarding budget rollover amounts impacted anticipated funds for the tuition reimbursement account. The fund balance transfer will provide funding to adequately cover expected tuition reimbursement applications through the remainder of the fiscal year.

**FINANCIAL IMPACT:**

Adequate funding is available in Fund Balance to cover this transfer of funds.

## BUDGET AMENDMENT

| | | | |
|---|---|---|---|
| BUDGET | 2026 | REQUESTED BY | Julie Broome |
| FISCAL YEAR | FY 2026 | DATE | January 06, 2026 |

| INCREASE | | DECREASE | |
|---|---|---|---|
| Description | | Description | |
| Fund Balance Appropriation | 25,000 | | |

Explanation: Appropriate Fund Balance to cover tuition expenses above the budgeted amount

DATE _____ APPROVED BY _____

Bd of Comm/County Manager
Lynn West/Clerk to the Board

FOR POSTING PURPOSES ONLY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| Code | Account | Amount | Code | Account | |
| 10121030-5314 | | 25,000 | 10110400-4991 | | 25,000 |
| Total | | 25,000 | | Total | 25,000 |

Prepared By MN
Posted By
Date

Number 12

Julie Broome 12-3-25

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-034 **Agenda Date:** 1/12/2026

**TITLE:**

Resolution - Union County Emergency Services Complex Stormwater Agreement

**INFORMATION CONTACT:**

Linda Whitaker, Facilities & Fleet Management, Assistant Director Design and Construction, 704-420-2626

**ACTION REQUESTED:**

1) Adopt the Resolution for Grant of Easement to the City of Monroe and, 2) authorize the County Manager to approve and execute any and all documents as may be required to grant the Property Interest, including but not limited to the Stormwater Operation Maintenance and Escrow Agreement.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

As a condition of development of the Emergency Services Complex, the City of Monroe requires Union County to enter into a Stormwater Operation, Maintenance, and Escrow Agreement to provide for the operation, long-term maintenance, inspection, repair, and replacement / reconstruction of the Stormwater Control Facility. This is a standard and typical agreement which grants the City of Monroe a permanent easement for right of access through the Property to the Stormwater Control Facility, as well as dedicating public right-of-way and grant of permanent public sidewalk easement as illustrated on the attached plat for the Emergency Services Complex.

**FINANCIAL IMPACT:**

None.

**RESOLUTION FOR GRANT OF EASEMENT TO THE CITY OF MONROE**

WHEREAS, Union County owns an approximately 26.68-acre parcel of real property on Concord Avenue at the intersection with Highway 601 in Monroe, NC, as such property may be more particularly referenced as Union County Tax Parcel #09180003S (the "Property"); and

WHEREAS, in compliance with the City of Monroe (the "City") regulations, a stormwater control facility (the "Facility") and other improvements were constructed on the Property; and

WHEREAS, as a condition of development of the Property, the City requires Union County to enter into a Stormwater Operation, Maintenance, and Escrow Agreement (the "Agreement") to provide for the operation, long-term maintenance, inspection, repair, and replacement/reconstruction of the Facility, which includes granting the City a permanent easement for right of access through the Property to the Facility, as well as to dedicate public rights-of-way and grant a permanent public sidewalk easement (hereinafter collectively referred to as the "Property Interest"); and

WHEREAS, the Union County Board of Commissioners believes it to be in the best interest of Union County to grant the Property Interest to the City, as such Property Interest is more particularly shown and described on the attached instrument; and

WHEREAS, North Carolina General Statutes §§ 153A-176 and 160A-273, as well as all other applicable law, permit the Union County Board of Commissioners to grant the Property Interest to the City upon such terms and conditions as it deems wise.

NOW, THEREFORE, the Union County Board of Commissioners resolves as follows:

1. The Board of Commissioners hereby authorizes the County Manager to grant the Property Interest to the City without monetary consideration, as other good and valuable consideration is received by the Union County through grant of the Property Interest.

2. The County Manager, or his designee, is authorized to execute any and all documents necessary to grant the Property Interest, including, but not limited to, the Stormwater Operation, Maintenance, and Escrow Agreement.

Adopted this the ____ day of _____, 2026.

ATTEST:

_____ _____

Lynn G. West, Clerk to the Board Brian Helms, Chairman

**STATE OF NORTH CAROLINA**
**UNION COUNTY**

**STORMWATER OPERATION, MAINTENANCE, AND ESCROW AGREEMENT**

**THIS AGREEMENT** made pursuant to City of Monroe Stormwater Management Ordinance, and entered into this ___ day of _____ 202__ by and among The CITY OF MONROE, a North Carolina municipal corporation, party of the first part (hereinafter referred to as "CITY") and _____UNION COUNTY_____ (hereinafter referred to as "Owner") and _____ (hereinafter referred to as the "Association" if applicable), parties of the second part in connection with the Stormwater Management System(s) of the _____UNION COUNTY EMERGENCY SERVICES CENTER_____ project located at ___2258 Concord Avenue, Monroe, North Carolina_____

WITNESSETH:

**WHEREAS**, the City has adopted certain stormwater management regulations applicable to the property of the Owner located in the City of Monroe, Union County, North Carolina, and more particularly described as:

Said property was obtained by the Owner by deed recorded in Book _6377___, Page _798___, Union County Registry and further identified as tax parcel number(s) ___09180003S_____ (the "Property"); and

**WHEREAS**, such regulations require the Owner or Association, as appropriate, to construct, continuously operate, maintain, and inspect each private on-site engineered stormwater control

facility or facilities (the "Facility") located on the property to satisfy the requirements of such regulations; and

**WHEREAS**, the boundaries and detail of the Facility will be described in the approved construction plans and final as-built plans filed with the City; and

**WHEREAS**, as a condition of the development of the Property, Owner/Association is required to enter into a Stormwater Operation and Maintenance Agreement which provide for the operation, long-term maintenance, inspection, repair, and replacement/reconstruction of the Facility (such as, but not limited to, sediment removal, structural, biological or vegetative replacement, major repair, or reconstruction) and enter into and fund a Stormwater Escrow account the funds of which are available to provide for the long-term maintenance, repair, replacement of the Facility; and

**WHEREAS**, the Stormwater Management Ordinance of the CITY, requires the establishment of a segregated escrow account which is used solely to fund sediment removal, structural, biological, or vegetative replacement, major repair, or reconstruction of the failing Facility and requires reimbursement of expenses incurred by the City for those maintenance, repairs, or replacement costs expended by the City pursuant to this Agreement; and

**WHEREAS**, prior to the Owner conveying operation and control of the Facility operation, maintenance, and repair to a Homeowner's Association or other entity (collectively hereafter the "Association"), the Owner will be required to assign this Agreement requiring the Association, or entity, to assume all rights and obligations, both operational and financial, of the Owner as set forth in this Agreement; and

**WHEREAS,** the Owner is developing a _____EMERGENCY SERVICES_____ development known as ___UNION COUNTY EMERGENCY SERVICES CENTER_____, and agrees to provide the CITY with the assurances and accountings required by Chapter 159 of the City Code regarding the Escrow Account required herein.

**NOW, THEREFORE,** for and in consideration of the premises and the approval by the City of the development activities on the Property, the Owner/Association does hereby covenant and agree with the City that the Facility shall be held, operated, maintained, and encumbered pursuant to the covenants and conditions hereinafter set forth;

**1. Operation and Maintenance Plan**. Owner/Association shall operate, maintain, repair, and, if necessary, reconstruct the Facility in accordance with approved as-built plans, North Carolina Department of Environmental Quality's Stormwater Design Manual, City of Monroe Standard Specifications and Detail Manual, and City of Monroe Stormwater Management Ordinance. The plan is fully incorporated herein by reference.

**2. Escrow Agreement.**

The Owner/Association shall establish and maintain a separate Escrow Account the funds from which may be used solely to provide for the operation, long-term maintenance, inspection, repair, and replacement/reconstruction (sediment removal, structural, biological or vegetative replacement, major repair, or reconstruction) of the Facility, as required by the Stormwater Management Ordinance of the City and in accordance with approved construction plans and specifications, the Operation and Maintenance Agreement among the Owner, the Association, and the City, the Operation and Maintenance Manual(s), and the Permit (as set out in the plans, specifications, and permit approved by the City Engineer).

The amount of the required escrow account shall not exceed ten (10%) percent of the Stormwater control project's original cost of construction as indicated by a sealed engineer's estimate. The Owner or Association shall have a period of five (5) years from the time the Facility is accepted by the City to fully deposit the required amount in the Escrow Account. Upon acceptance of the Facility by the City, the owner shall deposit and retain in the account at least two (2%) percent of the projects original cost of construction annually for five years until fully funded. Once fully funded at ten (10%) of the engineer's estimated cost, that amount shall be retained and maintained by the Owner/Association in the segregated Escrow Account, and the Owner or Association shall annually provide the City of Monroe verification of the amount held in the escrow account. The Escrow Account required herein shall be maintained at the amount required by City Code as long as the Facility remains in place until released by the City in writing.

The Owner is responsible for all Escrow Account fund deposits required herein until such time as the Association assumes full responsibility for the requirement set out in this Agreement. The Owner shall assign (as Assignor) and the Association (as Assignee) shall assume all requirements for the operation, maintenance, control, inspection, management, and repair, including financial responsibility

required in this Agreement. Once the Association has taken ownership or legal or managerial authority/control of the Facility which is the subject of this Agreement, the Association will establish or continue to maintain the Escrow Account as required herein.

**3.** The Escrow Account shall be held and funds disbursed only for the purpose of maintaining, repairing, or replacing the Facility as required by this Agreement and no other purpose.

**4.** Upon determination by an authorized City agent that the Facility is not performing adequately or as intended, or is not properly maintained in accordance with the Stormwater Management Ordinance, this Operation and Maintenance Agreement, the Operation and Maintenance Manual(s), or the Permit (as those terms are defined in the Operation and Maintenance Agreement), the Owner/Association shall make the necessary repairs as determined by the City with funds on deposit in the Escrow Account established pursuant to this Agreement or other funds of the Owner/Association at its discretion. If the City has determined that, pursuant to the Ordinance, it must take over and perform any such uncompleted operation, maintenance, inspections, repairs, and replacement/reconstruction which the Owner or Association fails to perform, the Owner or Association Agrees to reimburse the City or otherwise use the funds on deposit in the Escrow Account for such purposes. Any expense incurred by the City in excess of the amount available from the Escrow Account shall be reimbursed by the Owner or Association pursuant to Paragraph 6 below.

**5.** The Owner or the Association, whichever is responsible, agrees to comply with the requirement of the Ordinance that any funds drawn down from the Escrow Account shall be replaced and the account balance shall be maintained at the level required by ordinance and this Agreement by the Owner/Association.

**6**. In the event that this escrow agreement should fail for any reason to cover the costs of operation, maintenance, inspection, repair, and replacement/reconstruction, including any deficiency as to form or execution, then, the Owner, the Association, and their successors, transferees, or assigns, acknowledge that whichever party is deemed responsible by the City shall assume full responsibility for the costs of such maintenance and repair, and any such costs incurred by the City and unpaid by the Owner/Association shall be enforced pursuant to Paragraph 9 below.

**7. Annual Inspection Report(s)**. Annually, the Owner, Association, or responsible entity shall provide an inspection report for each Facility on the Property. Inspection reports are to be completed in accordance with Section 4 of the City of Monroe's Stormwater Management Ordinance. A financial statement shall be provided by the Owner/Association documenting the available funding established in the Escrow Account for operation and maintenance of the stormwater control and management facilities and that statement must be included as part of the annual inspection report for the Owner or Association. Each inspection report must be accompanied by an administrative fee. The administrative fee can be found on the City of Monroe's Fee Schedule.

**8**. Any notice which any party, hereto, may send to the other pertaining to this Agreement shall be in writing and shall be considered delivered when deposited in the United States mail, certified with postage prepaid. The addresses are as stated below:

| If to the City: | If to the Owner/Association: |
|---|---|
| City of Monroe<br>Stormwater Administrator<br>P.O. Box 69<br>Monroe, NC 28111 | Address registered with North Carolina Secretary of State or Union County Tax Assessor's Office |

**9. Remedies for Violations of this Agreement.**

a) If the Owner/Association shall fail to maintain or repair the Facility as set forth herein, or otherwise violates this Agreement, the City Stormwater Administrator may order the Owner/Association to undertake the necessary repair or maintenance or to correct such violation. If the Owner/Association shall fail to comply with such order within thirty (30) days from the date thereof, the Owner/Association shall be considered in violation of this agreement and Chapter 159 of the City of Monroe Code of Ordinances, Stormwater Management Ordinance, and will be subject to penalties as provided in section 159.502 of the City of Monroe Code of Ordinances and pursuant to the authority contained in North Carolina State Statute Chapter160D, Local Planning and Development Regulation and 15A NCAC 2B.0258. Should the Owner/Association fail to make the required corrections within 30 days of the issuance of the civil penalty, the City may enter the Property and perform all necessary work to place the Facility in proper working condition. The full cost of performing the work including administrative costs and penalties shall be assessed as a lien on the property if unreimbursed from the Escrow Account or by the Owner/Association. Any lien shall be on all of the property or common areas owned by the Owner or Association on which the facilities are located.

b) If the City determines that the Facilities pose an immediate danger to the public health, safety, or welfare, the City will notify the Owner/Association, and with due notice, may enter the property

and take whatever steps it deems necessary to return the Facility or facilities to good working order. This provision shall not be construed to allow the City to erect any structure of a permanent nature on the property. It is expressly understood and agreed that the City is under no obligation to maintain or repair the Facility or facilities and in no event shall this Agreement be construed to impose any such obligation on the City.

c) The City shall have the right to bring an action and recover sums due, damages, seek injunctive relief, and/or such other and further relief as may be just and appropriate.

d) The remedies provided by this paragraph are cumulative and are in addition to any other remedies provided by law.

e) Reference to statutes, ordinances, or regulations include all statutory, ordinance, or regulatory provisions consolidating, amending, or replacing the statute, ordinance, or regulation. References to contracts and agreements shall be deemed to include all amendments to them.

**10. No Waiver of Breach**. In the event of a breach of any term of this Agreement, any delay or failure on the part of the City to exercise any rights, powers, or remedies herein provided, it shall not be construed as a waiver thereof or acquiescence of such breach or any future breach.

**11. Amendments.** This Agreement may be amended, revised or modified only by a written document signed by the parties.

**12. Binding Effect**. The conditions and restrictions set forth herein with regard to the Facility shall run with the land and shall bind the Owner/Association and its successors and assigns and all parties claiming by, through, or under them shall be taken to hold, agree, and covenant with the City, with its successors and assigns, and with each of them to conform to and observe said conditions and restrictions. The City shall be deemed a beneficiary of the conditions and restrictions set forth herein and such conditions and restrictions shall run with the land in favor of the City.

**13. Warranties of Title**. The Owner/Association covenants and warrants that it has lawfully seized and possesses the Facility and real estate described by deed recorded in Book _6377___, Page 798___, Union County Registry, that it has good, right and lawful authority to enter into this Agreement for the purposes herein expressed, and that no consent or waiver by the holder of any mortgage, deed of trust, or other security instrument, or any other person, firm, or corporation is required prior to entering into this Agreement, or such consent has been obtained by the Owner/Association.

**14. Interpretation**. Use of the masculine gender herein includes the feminine and neuter, and the singular number used herein shall equally include the plural. The captions preceding the various provisions of this Agreement are for the convenience of reference only and shall not be used as an aid in interpretation or construction of this Agreement.

**15. Severability**. Invalidation of any one of these covenants or conditions by judgment or order of any court shall in no way affect any of the other provisions, which shall remain in full force and effect.

**16. Liability Disclaimer**. The Owner/Association, its officers, administrators, executors, successors, heirs, or assigns hereby indemnifies and holds harmless the City, its authorized agents and employees, for any and all damages, accidents, casualties, occurrences or claims that may arise or be asserted against the City from the construction, presence, existence or maintenance of the Facility or facilities by the Owner/Association or the City. In the event a claim is asserted against the City, its authorized agents and employees, the City shall promptly notify the Owner/Association, and the Owner/Association shall defend at its own expense any suit based on such claim. If any judgment or claims against the City, its authorized agents or employees, shall be allowed, the Owner/Association shall pay for all costs and expenses in connection herewith.

**17. Right of Entry and Access Easement.** Owner/Association, its officers, administrators, executors, successors, heirs, or assigns hereby grants and conveys to the City, its authorized agents and employees, the perpetual right of access and easement over, across, and upon the Property as shown on the final plat(s) to be recorded in Union County Register of Deeds or upon file with the City. The City shall be granted the right of entry to inspect, monitor, maintain, repair and reconstruct the Facility whenever the City deems necessary.

**18 E-Verify Requirement**. Owner/Association shall comply with the requirements of Article 2 of Chapter 64 of the General Statutes. Further, if Owner/Association utilizes a subcontractor in the performance of this Agreement, Owner/Association shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes.

**19. Effective Date**. This Stormwater Operation and Maintenance Agreement will become effective when the Facility has received a final inspection and approval by the Stormwater Administrator.

**20 Recording**. This Agreement shall be recorded in the Office of Register of Deeds of Union County, North Carolina and shall run with the land and be binding on successor, heirs, and assigns.

**IN WITNESS WHEREOF**, the parties have hereunto set their hands and seals this the day and year first above written.

{SIGNATURES APPEAR ON THE FOLLOWING PAGES.}

ATTEST:

**UNION COUNTY**

_____
Lynn West, Clerk to the Board of
County Commissioners

By: _____
Brian Matthews, County Manager

(Corporate Seal)

HOMEOWNERS' ASSOCIATION

By:_____
NAME AND TITLE

**CITY OF MONROE**

_____
William Mark Watson, City Manager

This Instrument Has Been Preaudited In The Manner Required By The Local Government Budget And Fiscal Control Act

ATTEST:

_____
Deputy Finance Officer

_____
Bridgette H. Robinson, City Clerk

Approved as to Legal Form:*CJB*

STATE OF NORTH CAROLINA
COUNTY OF _____

I, _____, a Notary Public in and for said County and State, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the _____ of _____, a North Carolina _____ company, and that he/she, as _____, being duly authorized to do so, executed the foregoing instrument on behalf of the company.

Witness my hand and official seal this _____day of _____, 20___.

Notary Public

(OFFICIAL SEAL)

My Commission Expires: _____

STATE OF NORTH CAROLINA
COUNTY OF UNION

I, _____, a notary public in and for said county and state, certify that Bridgette H. Robinson personally appeared before me this day, stated that she is the City Clerk of the City of Monroe, a North Carolina municipal corporation, and that by authority duly given and as the act of the City, the foregoing contract was signed in its corporate name by its City Manager, sealed with its corporate seal, and attested by herself as its said City Clerk.
This the _____ day of _____, 20____.

Notary Public

(OFFICIAL SEAL)

My Commission Expires:

APPROVED AS TO FORM:

City Attorney

STATE OF NORTH CAROLINA
COUNTY OF _____

I, _____, a Notary Public in and for said County and State, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the _____ of _____ Association, and that he/she, as _____, being duly authorized to do so, executed the foregoing instrument on behalf of the company.

Witness my hand and official seal this _____day of _____, 20___.

Notary Public

(OFFICIAL SEAL)

My Commission Expires: _____

## NOTES

1. Areas computed using coordinate geometry.
2. This map was prepared without the benefit of a title search. Survey subject to full title search.
3. This property may be subject to right of ways, easements, restrictions and covenants either recorded or implied.
4. All distances shown are horizontal ground distances.
5. Rebar set at all corners unless otherwise noted.
6. Broken lines indicate property lines not surveyed.
7. All adjoining property owner information is taken from current deeds and tax records and are considered as "Now or Formerly".
8. Lawrence Associates makes no guarantees to the compaction or to the nonexistence of spoils areas.
9. Other underground utilities may exist but their locations are not known.

## Certificate of Survey and Accuracy

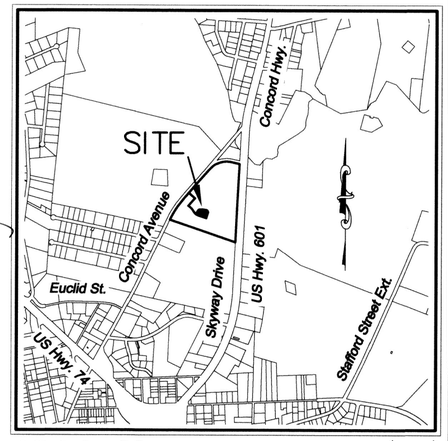
State of North Carolina, Union County

I, Clinton D. Lawrence, certify that this plat was drawn under my supervision from an actual survey made under my supervision (deed recorded in Book As, Page Shown ) ; that the boundaries not surveyed are clearly indicated as dashed lines drawn from adjoining owners deeds as shown; that the ratio of precision as calculated is 1:10,000 or better; that this plat was prepared in accordance with G.S. 47-30 as amended. This survey is of an existing parcel or parcels of land and does not create a new street or change an existing street.

Witness my original signature, registration number and seal this the 13 day of May A.D. 2025.

Clinton D. Lawrence, NCPLS L-5056

NORTH CAROLINA PROFESSIONAL SEAL L-5056 LAND SURVEYOR CLINTON D. LAWRENCE




## Vicinity Map (NTS)

This plat is not subject to the subdivision regulations of the City of Monroe. No approval required.

Subdivision Administrator Date

### Stormwater Operation and Maintenance Agreement statement:

The Stormwater Operation and Maintenance Agreement associated with the property shown in this plat is recorded in Record Book _____, Page _____ in the Union County Register of Deeds and it shall run with the land and shall bind all owners, successors, and assigns, and from time to time may be amended.

### Certification of Ownership and Dedication

I hereby certify that Union County is the owner of the property shown and described hereon, that the property is within the subdivision jurisdiction of the City of Monroe and with its free consent dedicates to the City of Monroe the Access & Stormwater Control Measure Easement, and dedicates to the public the Public Right-of-way and the Public Sidewalk Easement as shown hereon.

Union County
By: _____

_____, County Manager
Print name above

Attest: _____
Lynn G. West
Clerk to the Board of Commissioners

( Corporate Seal)

State of North Carolina
County of Union

I, _____ a Notary Public in and for said County and State do hereby certify that _____ personally appeared before me this day and acknowledged that she is the city Clerk to the Board of Union County, a municipal corporation of said State, and that by authority duly given and as an act of said City, the foregoing instrument was signed in the name of the County and in her presence by its County Manager, sealed with the corporate seal of said County, and attested by herself as its Clerk to the Board.
Witness my hand and official seal, this the _____ day of _____ 20____.

My Commission Expires: _____

Notary Public: _____ ( Seal)

State of North Carolina
County of Union

I _____ Review Officer of Union County, certify that the map or plat to which this certification is affixed meets all statutory requirements for recording.

Date Review Officer

Parcel ID 09-180-004P
Arron Eugene Plyler
D158 / 1624

Dedicated R\W per DB. 6377, Pg. 798

Concord Ave (Old Hwy 601)
60' Public R\W
Dedicated Public R\W PC. R, File 313-316 & PC. R, File 459-461

Access R\W Agreement recorded in DB. 815, Pg. 834

Access R\W Agreement recorded in DB. 815, Pg. 832

Dedicate R\W By This Plat
29,411 sf.- 0.68 Ac.

N40°56'19"E 446.22'
N40°56'19"E 445.87'
N40°50'21"E 318.91'
N40°48'11"E 209.04' (Total)
119.19'
89.85'

BMP Maintenance and 20' Access Easement

60' R\W per DB. 191, Pg. 513

Public Sidewalk Easement
0.004 Acre
176 sq.ft.
( See Detail "A" on Sheet 2 of 2)

Parcel ID 09-180-003S
Union County
Db. 6377, Pg. 798
PC. M, File 613
1,132,711 sf.
26.00 Ac. ( Residual)

SCM Maintenance and Access Easement
1.042 Acre
45,398 sq.ft.

Masonry Office Building

BMP Maintenance and Access Easement

Permanent Easement 1
Easement granted to NCDOT for maintenance of the traffic signal.

Public Sidewalk Easement
0.028 Acre
1,200 sq.ft.
( See Detail "B" on Sheet 2 of 2)

Parcel ID 09-180-003L
Carolina Farm Credit, ACA
Db. 4029, Pg. 251

110' R\W per DB. 191, Pg 513

R\W Monument Found

S19°59'30"E 237.85'

Concord Hwy.

Skyway Drive - US Hwy. 601
120' Public R\W

S02°55'53"W 1357.00' (Total)
S02°55'53"W 1467.87'
736.00'

120' R\W Per Db. 191, Pg. 513

Powed Drive

Inside City Limits
Outside City Limits & Inside ETJ

Drainage Easement Bk 191 Pg 513

621.00'

Control Corner
Iron Found
N 461557.7177
E 1537822.2658

N02°55'53"E 200.00'

62.50'
62.43'
6.45'

N70°48'57"W 1410.46' (Total)
1317.64'
N71°01'37"W 1366.40' (Total)
1286.75'

Fence Line

| CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | LENGTH | RADIUS | CHORD BRG. | CHORD DIST. |
| C1 | 222.87 | 440.74 | S59°06'45"W | 220.50 |
| C2 | 226.29 | 440.74 | S88°18'26"W | 223.81 |
| C3 | 33.64 | 380.74 | S47°09'27"W | 33.63 |
| C4 | 354.36 | 380.74 | S76°21'06"W | 341.71 |
| C5 | 20.38 | 13.00 | N86°23'32"E | 18.35 |
| C6 | 20.46 | 13.00 | N03°36'28"W | 18.41 |
| C7 | 22.37 | 17.34 | S14°00'49"E | 20.85 |
| C8 | 42.17 | 140.00 | N38°35'31"W | 42.01 |
| C9 | 45.79 | 131.00 | S39°58'36"E | 45.56 |
| C10 | 33.05 | 35.00 | S59°56'25"W | 31.83 |
| C11 | 142.23 | 570.99 | N85°52'30"W | 141.86 |
| C12 | 64.86 | 90.62 | N30°40'06"W | 63.50 |
| C13 | 108.14 | 151.00 | S50°28'46"E | 105.85 |
| C14 | 36.15 | 120.00 | N38°35'31"W | 36.01 |
| C15 | 16.67 | 13.49 | N01°52'49"E | 15.63 |

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | LENGTH |
| L1 | N27°35'26"E | 28.92 |
| L2 | N28°09'40"E | 65.26 |
| L3 | N30°29'26"E | 96.85 |
| L4 | N33°47'12"E | 89.89 |
| L5 | N37°13'11"E | 96.58 |
| L6 | N39°30'10"E | 95.90 |
| L7 | N70°48'57"W | 30.33 |
| L8 | N27°35'26"E | 24.34 |
| L9 | N28°09'40"E | 4.70 |
| L10 | S71°01'37"E | 30.39 |
| L11 | N28°09'40"E | 59.80 |
| L12 | N30°29'26"E | 95.38 |
| L13 | N33°47'12"E | 88.13 |
| L14 | N37°13'11"E | 95.08 |
| L15 | N39°30'10"E | 94.93 |
| L16 | N40°50'21"E | 106.93 |
| L17 | S49°09'39"E | 30.00 |
| L18 | S76°59'03"E | 129.77 |
| L19 | S43°51'06"E | 78.09 |
| L20 | S02°55'53"W | 35.16 |
| L21 | N02°55'53"E | 34.92 |
| L22 | S71°01'37"E | 30.39 |
| L23 | N28°09'40"E | 54.33 |
| L24 | N30°29'26"E | 93.90 |
| L25 | N33°47'12"E | 86.37 |
| L26 | N37°13'11"E | 93.59 |
| L27 | N39°30'10"E | 93.95 |
| L28 | N40°56'19"E | 344.42 |
| L29 | N40°56'19"E | 20.00 |
| L30 | N40°56'19"E | 30.21 |
| L31 | N40°56'19"E | 20.00 |
| L32 | N40°56'19"E | 30.89 |
| L33 | N40°50'21"E | 106.96 |
| L34 | S48°42'06"E | 102.85 |
| L35 | N41°29'10"E | 4.21 |
| L36 | N48°42'06"W | 103.05 |

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | LENGTH |
| L37 | S48°42'06"E | 136.28 |
| L38 | S41°29'10"W | 225.98 |
| L39 | S49°44'07"E | 17.50 |
| L40 | S47°13'17"E | 39.51 |
| L41 | S29°57'45"W | 30.51 |
| L42 | N32°53'30"E | 78.16 |
| L43 | S18°35'13"W | 123.97 |
| L44 | N70°59'47"W | 179.08 |
| L45 | N29°57'45"W | 30.51 |
| L46 | N47°13'17"W | 39.07 |
| L47 | N49°44'07"W | 54.68 |
| L48 | N41°29'10"E | 176.23 |
| L49 | N48°42'06"W | 105.65 |
| L50 | S42°31'57"W | 123.33 |
| L51 | N87°04'07"W | 1.50 |
| L52 | N02°55'53"E | 677.61 |
| L53 | N00°45'41"E | 53.52 |
| L54 | N21°22'17"W | 15.67 |

### Legend

| | |
|---|---|
| Power pole | PP |
| Light pole | LP |
| San. Swr. Manhole | SSMH |
| Fire Hydrant | FH |
| San. Swr. Cleanout | co |
| Water Meter | WM |
| Water Valve | WV |
| Gas Valve | GV |
| Overhead Electeic | OHE |
| Sanitary Sewer | SS |
| Water Main | W |

All zoning information on this plat is shown for illustrative purposes only. Dimensional requirements for all lots in this subdivision should be obtained from the City of Monroe Zoning Administrator.

Property owners are responsible for maintenance of public drainage across individual parcels. Assistance may be provided in accordance with current City policy.

Public Storm Drainage
All public storm drainage easements are centered on the ditch lines. Should any ditch line be relocated, the public storm drainage easement will follow the center line of the relocated ditch line and or structures.

NC Grid (NAD 83-CORS)

Combined Grid Factor: 0.99985596

State Plane Coordinates values were obtained using a Topcon Hiper GPS using Virtual Reference Stations

−100 0 50 100
( IN FEET )
1 inch = 100 ft.


LAWRENCE ASSOCIATES
115 N. Church Street
Monroe, North Carolina 28112
Phone: 704-289-1013
www.lawrencesurveying.com
Firm License Number: C-2856


# Public Right-of-Way, Public Sidewalk Easement and SCM Maintenance & Access Easement For The City Of Monroe On The Property of Union County

City Of Monroe, Monroe Township, Union County, NC

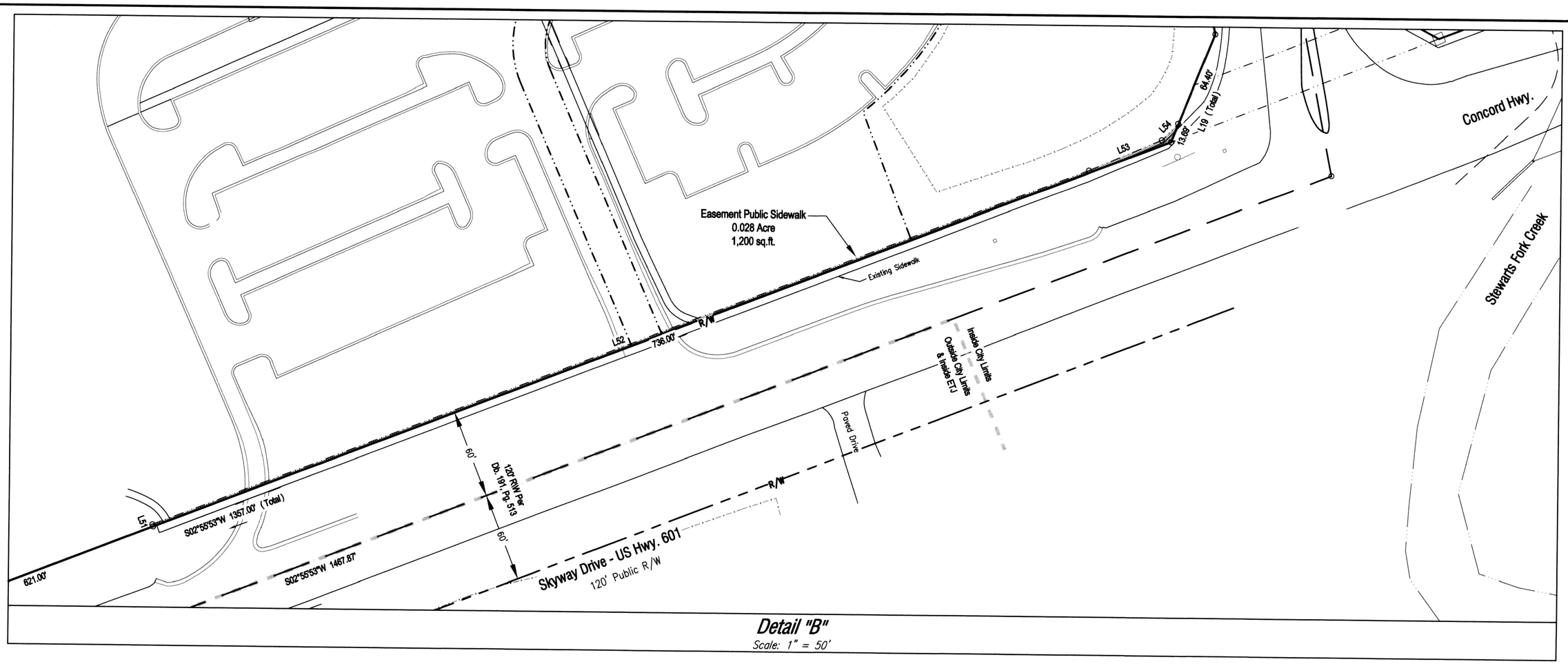
Orig. scale: 1" = 100' Date: December 12, 2024 Drawn By: JLH

Job No. 1519 Drawing file: 1519 Emergency Services BMP Easement-Rev 1.dwg Drawing no. 24/275

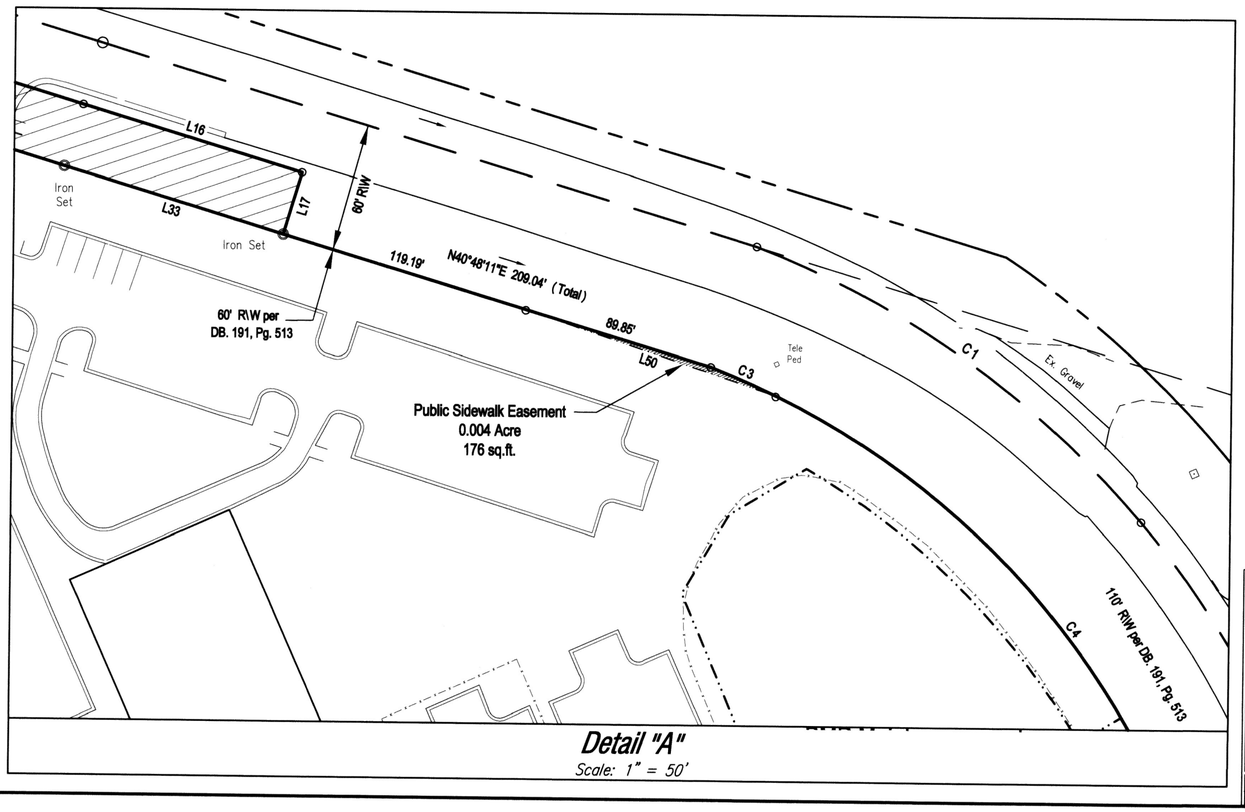
Sheet 1 of 2

REVISIONS
3-27-2025 JLH
4-3-2025 JLH

\\192.168.32.40\Lawrence Projects\1519-DSS\1519 Emergency Services BMP Easement Rev 1.dwg 5/13/2025 7:12:22 AM EDT




*Detail "B"*
*Scale: 1" = 50'*




*Detail "A"*
*Scale: 1" = 50'*

All zoning information on this plat is shown for illustrative purposes only. Dimensional requirements for all lots in this subdivision should be obtained from the City of Monroe Zoning Administrator.

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Public Storm Drainage
All public storm drainage easements are centered on the ditch lines. Should any ditch line be relocated, the public storm drainage easement will follow the center line of the relocated ditch line and or structures.

**NOTES**

1. Areas computed using coordinate geometry.
2. This map was prepared without the benefit of a title search. Survey subject to full title search.
3. This property may be subject to right of ways, easements, restrictions and covenants either recorded or implied.
4. All distances shown are horizontal ground distances.
5. Rebar set at all corners unless otherwise noted.
6. Broken lines indicate property lines not surveyed.
7. All adjoining property owner information is taken from current deeds and tax records and are considered as "Now or Formerly".
8. Lawrence Associates makes no guarantees to the compaction or to the nonexistence of spoils areas.
9. Other underground utilities may exist but their locations are not known.

NC Grid
(NAD 83-CORS) Combined Grid Factor: 0.99985596

State Plane Coordinate values were obtained using a Topcon Hiper GPS using Virtual Reference Stations

NORTH CAROLINA PROFESSIONAL SEAL L-5056 LAND SURVEYOR CLINTON D. LAWRENCE
05/13/2025

| Legend | |
|---|---|
| Power pole | PP |
| Light pole | LP |
| San. Swr. Manhole | SSMH |
| Fire Hydrant | FH |
| San. Swr. Cleanout | co |
| Water Meter | WM |
| Water Valve | WV |
| Gas Valve | GV |
| Overhead Electeic | OHE |
| Sanitary Sewer | SS |
| Water Main | W |

−50 0 25 50
( IN FEET )
1 inch = 50 ft.

LAWRENCE ASSOCIATES
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Phone: 704-289-1013
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Firm License Number: C-2856

# *Public Right-of-Way, Public Sidewalk Easement and SCM Maintenance & Access Easement For The City Of Monroe On The Property of Union County*

*City Of Monroe, Monroe Township, Union County, NC*

*Orig. scale: 1" = 50'* *Date: December 12, 2024* *Drawn By: JLH*

*Job No. 1519* *Drawing file: 1519 Emergency Services BMP Easement Sheet 2.dwg* *Drawing no. 24/275*

*Sheet 2 of 2*

*REVISIONS*
*3-27-2025 JLH*
*4-3-2025 JLH*

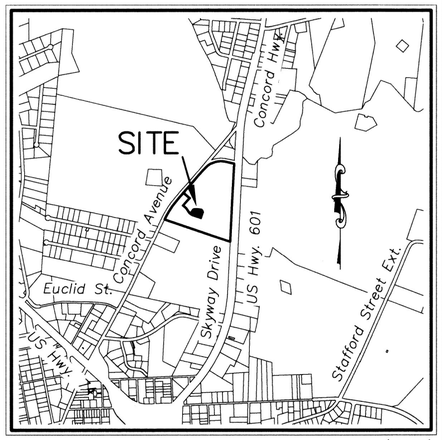
\\192.168.32.40\Lawrence Projects\1519-DSS\519 Emergency Services BMP Easement Sheet 2.dwg 5/13/2025 7:12:31 AM EDT

NOTES
1. Areas computed using coordinate geometry.
2. This map was prepared without the benefit of a title search. Survey subject to full title search.
3. This property may be subject to right of ways, easements, restrictions and covenants either recorded or implied.
4. All distances shown are horizontal ground distances.
5. Rebar set at all corners unless otherwise noted.
6. Broken lines indicate property lines not surveyed.
7. All adjoining property owner information is taken from current deeds and tax records and are considered as "Now or Formerly".
8. Lawrence Associates makes no guarantees to the compaction or to the nonexistence of spoils areas.
9. Other underground utilities may exist but their locations are not known.

Certificate of Survey and Accuracy
State of North Carolina, Union County
I, Clinton D. Lawrence, certify that this plat was drawn under my supervision from an actual survey made under my supervision (deed recorded in Book As, Page Shown); that the boundaries not surveyed are clearly indicated as dashed lines drawn from adjoining owners deeds as shown; that the ratio of precision as calculated is 1:10,000 or better; that this plat was prepared in accordance with G.S. 47-30 as amended.
This survey is of an existing parcel or parcels of land and does not create a new street or change an existing street.
Witness my original signature, registration number and seal this the 5 day of Dec., A.D., 2025

Clinton D. Lawrence, NCPLS L-5056

NORTH CAROLINA PROFESSIONAL SEAL L-5056 LAND SURVEYOR CLINTON D. LAWRENCE




## Vicinity Map (NTS)

This plat is not subject to the subdivision regulations of the City of Monroe. No approval required.

Subdivision Administrator ____ Date ____

Stormwater Operation and Maintenance Agreement statement:

The Stormwater Operation and Maintenance Agreement associated with the property shown in this plat is recorded in Record Book _____, Page _____ in the Union County Register of Deeds and it shall run with the land and shall bind all owners, successors, and assigns, and from time to time may be amended.

Certification of Ownership and Dedication

I hereby certify that Union County is the owner of the property shown and described hereon, that the property is within the subdivision jurisdiction of the City of Monroe and with its free consent dedicates to the City of Monroe the Access & Stormwater Control Measure Easement, and dedicates to the public the Public Right-of-way and the Public Sidewalk Easement as shown hereon.

Union County
By: _____

_____, County Manager
Print name above

Attest: _____
Lynn G. West
Clerk to the Board of Commissioners

(Corporate Seal)

Parcel ID 09-180-004P
Arron Eugene Plyler
D158 / 1624

State of North Carolina
County of Union

I, _____ a Notary Public in and for said County and State do hereby certify that _____ personally appeared before me this day and acknowledged that she is the city Clerk to the Board of Union County, a municipal corporation of said State, and that by authority duly given and as an act of said City, the foregoing instrument was signed in the name of the County and in her presence by its County Manager, sealed with the corporate seal of said County, and attested by herself as its Clerk to the Board.
Witness my hand and official seal, this the ___ day of _____ 20___.

(Seal)

My Commission Expires: _____

Notary Public:
_____

| CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | LENGTH | RADIUS | CHORD BRG. | CHORD DIST. |
| C1 | 222.87 | 440.74 | S59°06'45"W | 220.50 |
| C2 | 226.29 | 440.74 | S88°18'26"W | 223.81 |
| C3 | 33.64 | 380.74 | S47°09'27"W | 33.63 |
| C4 | 354.36 | 380.74 | S76°21'08"W | 341.71 |
| C5 | 20.38 | 13.00 | N86°23'32"E | 18.35 |
| C6 | 20.46 | 13.00 | N03°36'28"W | 18.41 |
| C7 | 22.37 | 17.34 | S14°00'49"E | 20.85 |
| C8 | 42.17 | 140.00 | N38°35'31"W | 42.01 |
| C9 | 45.79 | 131.00 | S39°58'36"E | 45.56 |
| C10 | 33.05 | 35.00 | S59°56'25"W | 31.83 |
| C11 | 142.23 | 570.99 | N85°52'30"W | 141.86 |
| C12 | 64.88 | 90.62 | N30°40'08"W | 63.50 |
| C13 | 108.14 | 151.00 | S50°28'46"E | 105.85 |
| C14 | 36.15 | 120.00 | N38°35'31"W | 36.01 |
| C15 | 16.67 | 13.49 | N01°52'49"E | 15.63 |

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | LENGTH |
| L1 | N27°35'26"E | 28.92 |
| L2 | N28°09'40"E | 65.26 |
| L3 | N30°29'26"E | 96.85 |
| L4 | N33°47'12"E | 89.89 |
| L5 | N37°13'11"E | 96.58 |
| L6 | N39°30'10"E | 95.90 |
| L7 | N70°48'57"W | 30.33 |
| L8 | N27°35'26"E | 24.34 |
| L9 | N28°09'40"E | 4.70 |
| L10 | S71°01'37"E | 30.39 |
| L11 | N28°09'40"E | 59.80 |
| L12 | N30°29'26"E | 95.38 |
| L13 | N33°47'12"E | 88.13 |
| L14 | N37°13'11"E | 95.08 |
| L15 | N39°30'10"E | 94.93 |
| L16 | N40°50'21"E | 106.93 |
| L17 | S49°09'39"E | 30.00 |
| L18 | S76°59'03"E | 129.77 |
| L19 | S43°51'06"E | 78.09 |
| L20 | S02°55'53"W | 35.16 |
| L21 | N02°55'53"E | 34.92 |
| L22 | S71°01'37"E | 30.39 |
| L23 | N28°09'40"E | 54.33 |
| L24 | N30°29'26"E | 93.90 |
| L25 | N33°47'12"E | 86.37 |
| L26 | N37°13'11"E | 93.59 |
| L27 | N39°30'10"E | 93.95 |
| L28 | N40°56'19"E | 344.42 |
| L29 | N40°56'19"E | 20.00 |
| L30 | N40°56'19"E | 30.21 |
| L31 | N40°56'19"E | 20.00 |
| L32 | N40°56'19"E | 30.89 |
| L33 | N40°50'21"E | 106.96 |
| L34 | S48°42'06"E | 102.85 |
| L35 | N41°29'10"E | 4.21 |
| L36 | N48°42'06"W | 103.05 |

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | LENGTH |
| L37 | S48°42'06"E | 136.28 |
| L38 | S41°29'10"W | 225.98 |
| L39 | S49°44'07"E | 17.50 |
| L40 | S47°13'17"E | 39.51 |
| L41 | S29°57'45"E | 30.51 |
| L42 | N32°53'30"E | 78.16 |
| L43 | S18°35'13"W | 123.97 |
| L44 | N70°59'47"W | 179.08 |
| L45 | N29°57'45"W | 30.51 |
| L46 | N47°13'17"W | 39.07 |
| L47 | N49°44'07"W | 54.68 |
| L48 | N41°29'10"E | 176.23 |
| L49 | N48°42'06"W | 105.65 |
| L50 | S42°31'57"W | 123.33 |
| L51 | N87°04'07"W | 1.50 |
| L52 | N02°55'53"E | 677.61 |
| L53 | N00°45'41"E | 53.52 |
| L54 | N21°22'17"W | 15.67 |

Legend

| | |
|---|---|
| Power pole | PP |
| Light pole | LP |
| San. Swr. Manhole | SSMH |
| Fire Hydrant | FH |
| San. Swr. Cleanout | CO |
| Water Meter | WM |
| Water Valve | WV |
| Gas Valve | GV |
| Overhead Electeic | OHE |
| Sanitary Sewer | SS |
| Water Main | W |

All zoning information on this plat is shown for illustrative purposes only. Dimensional requirements for all lots in this subdivision should be obtained from the City of Monroe Zoning Administrator.

Property owners are responsible for maintenance of public drainage across individual parcels. Assistance may be provided in accordance with current City policy.

Public Storm Drainage
All public storm drainage easements are centered on the ditch lines. Should any ditch line be relocated, the public storm drainage easement will follow the center line of the relocated ditch line and or structures.

State of North Carolina
County of Union

I _____ Review Officer of Union County, certify that the map or plat to which this certification is affixed meets all statutory requirements for recording.

Date ____ Review Officer ____

NC Grid (NAD 83-CORS) Combined Grid Factor: 0.99985596

State Plane Coordinate values were obtained using a Topcon Hiper GPS using Virtual Reference Stations

-100 0 50 100
( IN FEET )
1 inch = 100 ft.


LAWRENCE ASSOCIATES
115 N. Church Street
Monroe, North Carolina 28112
Phone: 704-289-1013
www.lawrencesurveying.com
Firm License Number: C-2856


# Public Right-of-Way, Public Sidewalk Easement and SCM Maintenance & Access Easement For The City Of Monroe On The Property of Union County

City Of Monroe, Monroe Township, Union County, NC

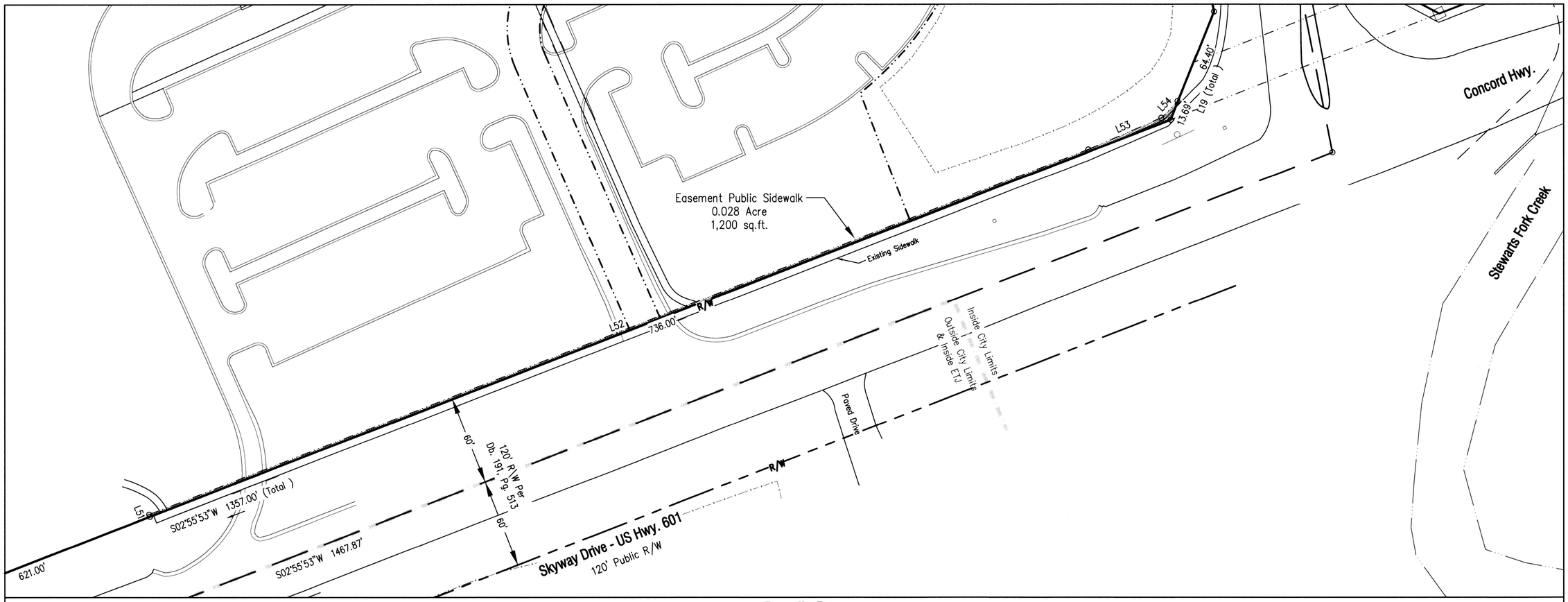
Orig. scale: 1" = 100' Date: December 12, 2024 Drawn By: JLH

Sheet 1 of 2

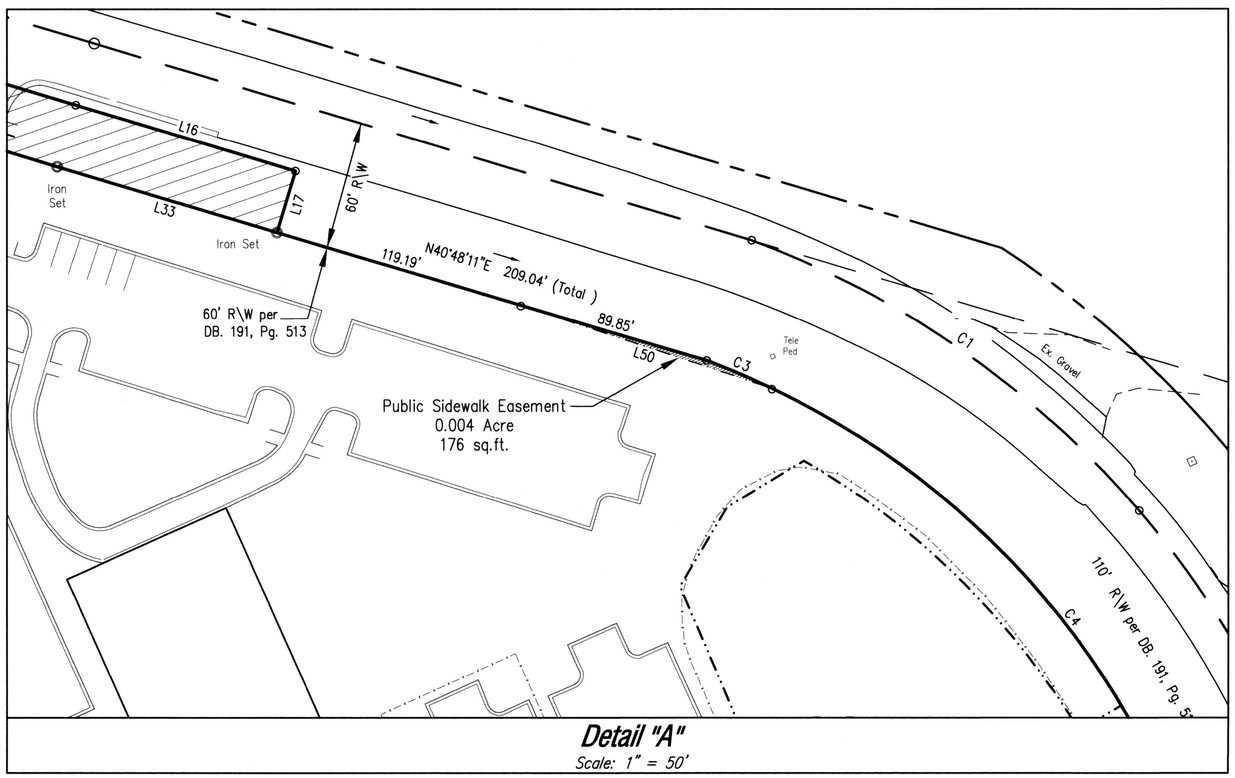
REVISIONS
3-27-2025 JLH
4-3-2025 JLH

Job No. 1519 Drawing file: 1519 Emergency Services BMP Easement-Rev 1.dwg Drawing no. 24/275

\\192.168.32.40\Lawrence Projects\1519-DSS\1519 Emergency Services BMP Easement Rev 1.dwg 10/22/2025 2:32:45 PM EDT




**Detail "B"**
Scale: 1" = 50'




**Detail "A"**
Scale: 1" = 50'

NOTES
1. Areas computed using coordinate geometry.
2. This map was prepared without the benefit of a title search. Survey subject to full title search.
3. This property may be subject to right of ways, easements, restrictions and covenants either recorded or implied.
4. All distances shown are horizontal ground distances.
5. Rebar set at all corners unless otherwise noted.
6. Broken lines indicate property lines not surveyed.
7. All adjoining property owner information is taken from current deeds and tax records and are considered as "Now or Formerly".
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All zoning information on this plat is shown for illustrative purposes only. Dimensional requirements for all lots in this subdivision should be obtained from the City of Monroe Zoning Administrator.

Property owners are responsible for maintenance of public drainage across individual parcels. Assistance may be provided in accordance with current City policy.

Public Storm Drainage
All public storm drainage easements are centered on the ditch lines. Should any ditch line be relocated, the public storm drainage easement will follow the center line of the relocated ditch line and or structures.

NC Grid
(NAD 83-CORS)

Combined Grid Factor: 0.99985596

State Plane Coordinate values were obtained using a Topcon Hiper GPS using Virtual Reference Stations

NORTH CAROLINA PROFESSIONAL SEAL L-5056 LAND SURVEYOR CLINTON D. LAWRENCE
12/16/2025

-50 0 25 50
( IN FEET )
1 inch = 50 ft.

**Legend**

| | |
|---|---|
| Power pole | PP |
| Light pole | LP |
| San. Swr. Manhole | SSMH |
| Fire Hydrant | FH |
| San. Swr. Cleanout | co |
| Water Meter | WM |
| Water Valve | WV |
| Gas Valve | GV |
| Overhead Electeic | OHE |
| Sanitary Sewer | SS |
| Water Main | W |

LAWRENCE ASSOCIATES
115 N. Church Street
Monroe, North Carolina 28112
Phone: 704-289-1013
www.lawrencesurveying.com
Firm License Number: C-2856

# Public Right-of-Way, Public Sidewalk Easement and SCM Maintenance & Access Easement For The City Of Monroe On The Property of Union County

City Of Monroe, Monroe Township, Union County, NC

Orig. scale: 1" = 50' Date: December 12, 2024 Drawn By: JLH

Sheet 2 of 2

REVISIONS
3-27-2025 JLH
4-3-2025 JLH

Job No. 1519 Drawing file: 1519 Emergency Services BMP Easement Sheet 2.dwg Drawing no. 24/275

\\192.168.32.40\Lawrence Projects\1519-DSS\1519 Emergency Services BMP Easement Sheet 2.dwg 10/22/2025 2:31:21 PM EDT

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-042 **Agenda Date:** 1/12/2026

**TITLE:**

Contract Amendment - Lease Extension 601 Lancaster Avenue

**INFORMATION CONTACT:**

Christopher J. Boyd, Facilities & Fleet Management, Director, 704-283-3868

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

1) August 6, 2018, Regular Meeting, Agenda Item #11, Lease approved
2) June 7, 2021, Regular Meeting, Agenda Item #25, Lease extension approved (six months)
3) November 15, 2021, Regular Meeting, Agenda Item #21-402, Lease extension approved (eighteen months)
4) April 17, 2023, Regular Meeting, Agenda Item #23-186, Lease extension approved (thirty-six months)

**BACKGROUND:**

The Facilities & Fleet Management Department has utilized the contractual services of Raymond G. Smith for the lease of space at 604 Lancaster Avenue, which is used as Juvenile Justice offices, since August 1, 2018. Raymond G. Smith has been effective and efficient in meeting our service needs, and we are requesting to extend the lease for an additional two years.

**FINANCIAL IMPACT:**

The anticipated first year monthly cost for the lease is $7,600.62, with a 3% increase in year two. Therefore, a total amount of $185,151 is estimated to be spent. Funding is available in the adopted FY26 budget with future expenditures subject to annual BOCC budget appropriation.

STATE OF NORTH CAROLINA

AMENDMENT #5

COUNTY OF UNION

This Amendment, made and entered into as of the _____, by and between UNION COUNTY, a political subdivision of the State of North Carolina, hereinafter referred to as "Tenant," and RAYMOND G. SMITH, hereinafter referred to as "Landlord," shall modify as indicated that Commercial Lease Agreement between the parties dated June 1, 2018, as modified by amendments dated July 19, 2018, July 8, 2021, November 23, 2021, and May 3, 2023, hereinafter referred to as the "Lease."

W I T N E S S E T H:

WHEREAS, Tenant currently leases from Landlord certain Premises located on Lancaster Avenue in Monroe, NC, which Premises would be utilized for Juvenile Justice offices; and

WHEREAS, the term of the Lease is set to expire on May 31, 2026. The parties now desire to extend the terms of the Lease for an additional two (2) years;

NOW, THEREFORE, in consideration of the parties' continuing obligations under the Lease and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto do each contract and agree with the other as follows:

1. Lease Term. Effective upon the execution of this Amendment, the term of the Lease shall be extended two (2) years, from June 1, 2026 to May 31, 2028 (the "Renewal Term").

2. Rental Payments. Beginning June 1, 2026, Tenant shall pay Landlord equal monthly installment payments of $7,600.62. On June 1, 2027, the equal monthly installment payments shall increase by 3%. Landlord and Tenant agree that all of Tenant's rights in, and obligation to pay rent for, the leased Premises pursuant to the Lease shall terminate as of 11:59 p.m. on May 31, 2028, unless otherwise amended by mutual written consent of the parties.

3. Except as herein amended, the terms and provisions of the Lease shall remain in full force and effect.

*[Remainder of page intentionally left blank. Signatures follow on the next page.]*

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, have caused this Amendment to be duly executed, this the day and year first above written.

UNION COUNTY

By: _____
Brian Matthews, County Manager

RAYMOND G. SMITH

By: _____

This Instrument Has Been Preaudited In The Manner Required By The Local Government Budget And Fiscal Control Act

_____
Deputy Finance Officer

Approved as to Legal Form CGR

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-044 **Agenda Date:** 1/12/2026

**TITLE:**

Contract Renewal - Purchase of Bulk Fuel

**INFORMATION CONTACT:**

Christopher J. Boyd, Facilities & Fleet Management, Director, 704-283-3868

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

March 20, 2023, Regular Meeting, Agenda Item #23-127 - Contract approved

**BACKGROUND:**

This request to execute a one-year contract extension for Bulk Fuel purchases for all County departments. The original contract, approved by the Board on March 20, 2023, included contract terms of three years with two additional one-year extensions. This request is the first of the one-year extensions. The Bulk Fuel contract supports bulk purchases of gasoline, highway diesel and off-road diesel at various locations throughout the County. The various bulk tanks include building and equipment generator tanks and general fuel tanks. Departments served by the contract include Parks and Recreation, Emergency Communications, Facilities and Fleet Management, UC Water and UC Solid Waste.

The Facilities & Fleet Management department has utilized the contractual services of James River Solutions LLC for bulk fuel purchases since March 21, 2023. James River Solutions, LLC has been effective and efficient in meeting our service needs, and we are requesting to continue this service for an additional twelve months.

**FINANCIAL IMPACT:**

The anticipated annual cost for this service is $200,000.00. Funding is available in the FY26 budget with future expenditures subject to annual BOCC budget appropriation.

UNIONCOUNTY
north carolina

Date: _____

*Via First Class Mail and Certified Mail (Return Receipt Requested)*

Tracy Little
Managing Partner
James River Solutions, LLC
10487 Lakeridge Parkway, Suite 100
Ashland, VA 23005

**Re: Notice of Renewal of Bulk Fuel Purchase Agreement between Union County, North Carolina and James River Solutions, LLC.**

Dear Ms. Little:

Pursuant to Section 2 of the Agreement dated March 21, 2023, between Union County and James River Solutions, LLC (the "Agreement"), the Initial Term of the Agreement began March 21, 2023, and runs for three (3) years through March 20, 2026. Section 2 of the Agreement also provides that following the Initial Term, Union County may elect, in its sole discretion, to extend the Agreement for up to two (2) additional one-year terms (each a "Renewal Term").

Pursuant to the terms of the Agreement, this letter shall constitute Union County's notice that it is exercising its option to extend the Agreement for a first Renewal Term. The first Renewal Term shall run from March 21, 2026, through March 20, 2027. Union County reserves the right to exercise its ability to extend the Agreement for an additional one-year Renewal Term in the future.

If there are any questions or concerns, please let us know.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act.

_____
Deputy Finance Officer

Sincerely,

Brian W. Matthews
County Manager

cc: Kelli Manczka, Facilities Management Business Manager

**Procurement Department**
500 North Main Street
Monroe, NC 28112
T 704.283.3886

unioncountync.gov

# Union County, NC

Staff Report

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-049 **Agenda Date:** 1/12/2026

**TITLE:**

Conditional District Rezoning Application

**INFORMATION CONTACT:**

Christopher J. Boyd, Facilities & Fleet Management, Director, 704-283-3868

**ACTION REQUESTED:**

Authorize the County Manager to apply for Conditional District Rezoning.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Union County's Group Home Facility at 600 Honeysuckle Lane, Monroe NC (Tax ID 09180027) has operated since the mid-1980s. The home temporarily ceased operating resulting in the use lapsing. Union County needs to apply for a Conditional District Rezoning with the City of Monroe.

**FINANCIAL IMPACT:**

$1,000 application fee will be paid using existing FY2026 operating budget.

# CONDITIONAL DISTRICT REZONING APPLICATION

**Applicant's Name:** Union County/ Chris Boyd

**Applicant's Mailing Address:** 500 North Main Street, Monroe, NC 28112

**Applicant's Phone Number:** 704-283-3500

**Applicant's Email:** Christopher.boyd@unioncountync.gov

**Property Owner Name:** Union County

**Property Owner Mailing Address:** 500 North Main Street, Monroe, NC 28112

**FOR STAFF USE ONLY**

PROJECT _____
DATE RECEIVED _____

FEE AMOUNT _____
FEE RECEIVED _____

REVIEWED BY _____
REVIEW DATE _____
PLANNING BOARD DATE _____

**Applicant's Relationship to the Property Owner** (Check the one that applies):

- ☑ Owner
- ☐ Legal Representative of the Owner (must attach Affidavit of owner's permission for this action)
- ☐ Developer (must attach Affidavit of owner's permission for this action)
- ☐ Other, specify (must attach Affidavit of owner's permission for this action)

**Property Address:** 600 Honeysuckle Lane, Monroe, NC 28110

**Tax ID Number:** 09180027 **Acreage/Sq. Ft.** 4.80/5,479

**Existing Zoning:** RMD **Proposed Conditional District Type:** Conditional-Commercial

**Is the applicant requesting a vesting period exceeding the 2-year minimum?**
**Circle one: Yes / No If yes, number of years? (maximum of 3) _____**
**Please provide justification for vesting extension, if requested:** _____

**Proposed Conditionals and Uses:** Group Homes 6 persons or more

Revised September 2025

***NOTE:*** *The following items must be submitted and checked off in order for this applicant to be deemed complete.*

| Applicant | Staff | Checklist Items |
|---|---|---|
| ✓ | | Appropriate Fees (Check Fee Schedule) |
| ✓ | | Site plan must be drawn to scale by a design professional licensed in North Carolina and feature the following: |
| ✓ | | *(1) A boundary survey and vicinity map showing the property's total acreage, its zoning classification(s), the general location in relation to major streets, railroads, and/or waterways, the date, and north arrow* |
| ✓ | | *(2) All existing easements, reservations, and rights of ways* |
| ✓ | | *(3) Areas in which structures will be located* |
| ✓ | | *(4) Proposed use of all land and structures, including the number of residential units and the total square footage of any nonresidential development* |
| ✓ | | *(5) All yards, buffers, screening, and landscaping required by the Unified Development Ordinance or proposed by the petitioner* |
| ✓ | | *(6) All existing and proposed points of access to public streets* |
| ✓ | | *(7) Watershed locations and delineation of areas within the regulatory floodplain as shown on the Official Flood Insurance Rate Maps* |
| ✓ | | *(8) Proposed phasing, if any* |
| ✓ | | *(9) The location of existing and proposed storm drainage patterns and facilities intended to serve the proposed development* |
| ✓ | | *(10) Generalized traffic, parking, and circulation plans* |
| ✓ | | *(11) Proposed number and general location of all structures* |
| ✓ | | *(12) Proposed screening, buffers and landscaping, as well as proposed treatment of any existing natural features.* |
| ✓ | | *(13) A Zoning classification of all adjoining properties (adjoining properties shall be construed to mean and include properties on the opposite side of any street, stream, railroad, road or highway from the property sought to be rezoned). All property lines with dimensions, distances of lot from the nearest intersection, and north arrow* |
| ✓ | | *(14) Adjoining streets with rights of way and pavement widths.* |
| ✓ | | *(15) Existing location of buildings on lot.* |
| ✓ | | *(16) Tree preservation and mitigation plan in adherence to the Tree Preservation Section of the UDO* |
| *Waiver of any of the above requirements can only be made by the Zoning Administrator* | | |

*I do hereby certify that all information that I have provided in this application is correct and complete to the best of my knowledge. I understand that other requirements to ensure compatibility with the intended area and conformance with city standards, and may be requested at the discretion of City Staff, Planning Board, or City Council. I understand that providing false or incomplete information may be grounds for denial of my request or may result in future action by the City Council to reverse any favorable decision based upon this request.*

By signing and submitting this document, I agree that all signatures where required may be Electronically Signed by either party pursuant to NCGS 66-315(b).

**Applicant (printed):** Union County/Chris Boyd

**Applicant (signed):** _____

**Date:** _____

**Owner (printed):** _____

**By:** _____ **Title:** _____

**Owner (signed):** _____

**Date:** _____

****If you are signing on behalf of a business (such as an LLC), you must include your title with the company****

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-036 **Agenda Date:** 1/12/2026

**TITLE:**

Tax Bill Correction Report for November 2025

**INFORMATION CONTACT:**

Michael Thompson, Tax Administration, Deputy Tax Administrator, 704-283-3624

**ACTION REQUESTED:**

Tax Bill Correction Reports for November 2025

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

In accordance with North Carolina General Statutes 102-312 and 105-325, the Board of County Commissioners is authorized to make and approve certain changes to property tax records. Approval of such changes may result in either a release, refund, or discovery of ad valorem taxes. The attached report provides detailed information on all tax bills that were modified. Included in the report for each correction is the parcel number or property key, owner name, reason for the change, original value, original tax, corrected value, corrected tax, and refund, if applicable.

**FINANCIAL IMPACT:**

November Refund amount = $560.36

# Correction Listing Report

## Union County



### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Exclusion Change - Discovery**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001566 | 05006043 | RE | 2025 | SNEAD, BRENDA G | 11/7/2025 | Value | 112,005 | 224,000 | 111,995 | | EXCLUSION STATUS CHANGE |
| | | | | | | Tax | 539.41 | 1,078.78 | 539.37 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 539.41 | 1,078.78 | 539.37 | 0.00 | |
| 2025001564 | 05063109 | RE | 2025 | HOWARD, RHODORA M & HOWARD, BRIAN PHERONEUS | 11/7/2025 | Value | 806,500 | 851,500 | 45,000 | | EXCLUSION STATUS CHANGE |
| | | | | | | Tax | 3,872.81 | 4,088.90 | 216.09 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 3,872.81 | 4,088.90 | 216.09 | 0.00 | |
| 2025001562 | 05066156 | RE | 2025 | BENSON, PENNY & STANICKI, CHARLES | 11/7/2025 | Value | 460,500 | 505,500 | 45,000 | | EXCLUSION STATUS CHANGE |
| | | | | | | Tax | 2,211.32 | 2,427.41 | 216.09 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 2,211.32 | 2,427.41 | 216.09 | 0.00 | |
| 2025001627 | 08132002 | RE | 2025 | RUSHING, BOBBIE T HEIRS | 11/17/2025 | Value | 165,262 | 301,000 | 135,738 | | EXCLUSION STATUS CHANGE |
| | | | | | | Tax | 839.86 | 1,529.68 | 689.82 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 839.86 | 1,529.68 | 689.82 | 0.00 | |
| 2025001627 | 08132002 | RE | 2024 | RUSHING, BOBBIE T HEIRS | 11/17/2025 | Value | 106,868 | 199,500 | 92,632 | | EXCLUSION STATUS CHANGE |
| | | | | | | Tax | 722.11 | 1,348.02 | 625.91 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 722.11 | 1,348.02 | 625.91 | 0.00 | |
| 2025001627 | 08132002 | RE | 2023 | RUSHING, BOBBIE T HEIRS | 11/17/2025 | Value | 106,868 | 199,500 | 92,632 | | EXCLUSION STATUS CHANGE |
| | | | | | | Tax | 715.37 | 1,335.45 | 620.08 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 715.37 | 1,335.45 | 620.08 | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Exclusion Change - Discovery**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001627 | 08132002 | RE | 2022 | RUSHING, BOBBIE T HEIRS | 11/17/2025 | Value | 106,868 | 199,500 | 92,632 | | EXCLUSION STATUS CHANGE |
| | | | | | | Tax | 715.37 | 1,335.45 | 620.08 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 715.37 | 1,335.45 | 620.08 | 0.00 | |
| 2025001565 | 09115087 | RE | 2025 | GRAY, JESSIE ALLEN | 11/7/2025 | Value | 92,820 | 185,600 | 92,780 | | EXCLUSION STATUS CHANGE |
| | | | | | | Tax | 811.44 | 1,622.52 | 811.08 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 811.44 | 1,622.52 | 811.08 | 0.00 | |
| | | | | **Totals for Type Exclusion Change - Discovery :** | | **Value** | **1,957,691** | **2,666,100** | **708,409** | | |
| | | | | | | **Tax** | **10,427.69** | **14,766.21** | **4,338.52** | | |
| | | | | | | **LL** | **0.00** | **0.00** | **0.00** | | |
| | | | | | | **INT** | **0.00** | **0.00** | **0.00** | | |
| | | | | | | **Tax TTL** | **10,427.69** | **14,766.21** | **4,338.52** | **0.00** | |

**Correction Type : PUV Rollback**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001603 | 01054007 | RE | 2025 | BULLINGTON, CINDY ANNE & BULLINGTON, DAVID M | 11/14/2025 | Value | 29,300 | 281,510 | 252,210 | | PUV ROLLBACK |
| | | | | | | Tax | 148.11 | 1,423.03 | 1,274.92 | | |
| Public Notes: | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 148.11 | 1,423.03 | 1,274.92 | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : PUV Rollback**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001603 | 01054007 | RE | 2024 | BULLINGTON, CINDY ANNE & BULLINGTON, DAVID M | 11/14/2025 | **Value** | 29,300 | 119,740 | 90,440 | | PUV ROLLBACK |
| | | | | | | **Tax** | 189.51 | 774.48 | 584.97 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 55.57 | 55.57 | | |
| | | | | | | **Tax TTL** | 189.51 | 830.05 | 640.54 | 0.00 | |
| 2025001603 | 01054007 | RE | 2023 | BULLINGTON, CINDY ANNE & BULLINGTON, DAVID M | 11/14/2025 | **Value** | 29,300 | 119,740 | 90,440 | | PUV ROLLBACK |
| | | | | | | **Tax** | 183.53 | 750.05 | 566.52 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 104.81 | 104.81 | | |
| | | | | | | **Tax TTL** | 183.53 | 854.86 | 671.33 | 0.00 | |
| 2025001603 | 01054007 | RE | 2022 | BULLINGTON, CINDY ANNE & BULLINGTON, DAVID M | 11/14/2025 | **Value** | 29,300 | 119,740 | 90,440 | | PUV ROLLBACK |
| | | | | | | **Tax** | 183.53 | 750.05 | 566.52 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 155.79 | 155.79 | | |
| | | | | | | **Tax TTL** | 183.53 | 905.84 | 722.31 | 0.00 | |
| 2025001513 | 03033005 | RE | 2025 | LYNN, TRINA M & LYNN, RANDALL | 11/3/2025 | **Value** | 281,400 | 294,220 | 12,820 | | PUV ROLLBACK |
| | | | | | | **Tax** | 1,371.26 | 1,433.73 | 62.47 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,371.26 | 1,433.73 | 62.47 | 0.00 | |
| 2025001513 | 03033005 | RE | 2024 | LYNN, TRINA M & LYNN, RANDALL | 11/3/2025 | **Value** | 186,900 | 193,590 | 6,690 | | PUV ROLLBACK |
| | | | | | | **Tax** | 1,221.95 | 1,265.69 | 43.74 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 4.15 | 4.15 | | |
| | | | | | | **Tax TTL** | 1,221.95 | 1,269.84 | 47.89 | 0.00 | |
| 2025001513 | 03033005 | RE | 2023 | LYNN, TRINA M & LYNN, RANDALL | 11/3/2025 | **Value** | 186,900 | 193,590 | 6,690 | | PUV ROLLBACK |
| | | | | | | **Tax** | 1,201.02 | 1,244.01 | 42.99 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 7.95 | 7.95 | | |
| | | | | | | **Tax TTL** | 1,201.02 | 1,251.96 | 50.94 | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : PUV Rollback**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001513 | 03033005 | RE | 2022 | LYNN, TRINA M & LYNN, RANDALL | 11/3/2025 | **Value** | 186,900 | 193,590 | 6,690 | | PUV ROLLBACK |
| | | | | | | **Tax** | 1,201.02 | 1,244.01 | 42.99 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 11.82 | 11.82 | | |
| | | | | | | **Tax TTL** | 1,201.02 | 1,255.83 | 54.81 | 0.00 | |
| 2025001599 | 04099011A | RE | 2025 | LONG, AZALEE S | 11/14/2025 | **Value** | 40,900 | 55,970 | 15,070 | | PUV ROLLBACK |
| | | | | | | **Tax** | 195.58 | 267.64 | 72.06 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 195.58 | 267.64 | 72.06 | 0.00 | |
| 2025001599 | 04099011A | RE | 2024 | LONG, AZALEE S | 11/14/2025 | **Value** | 40,900 | 48,390 | 7,490 | | PUV ROLLBACK |
| | | | | | | **Tax** | 261.27 | 309.12 | 47.85 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 4.55 | 4.55 | | |
| | | | | | | **Tax TTL** | 261.27 | 313.67 | 52.40 | 0.00 | |
| 2025001599 | 04099011A | RE | 2023 | LONG, AZALEE S | 11/14/2025 | **Value** | 40,900 | 48,390 | 7,490 | | PUV ROLLBACK |
| | | | | | | **Tax** | 254.73 | 301.38 | 46.65 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 8.63 | 8.63 | | |
| | | | | | | **Tax TTL** | 254.73 | 310.01 | 55.28 | 0.00 | |
| 2025001599 | 04099011A | RE | 2022 | LONG, AZALEE S | 11/14/2025 | **Value** | 40,900 | 48,390 | 7,490 | | PUV ROLLBACK |
| | | | | | | **Tax** | 254.73 | 301.38 | 46.65 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 12.83 | 12.83 | | |
| | | | | | | **Tax TTL** | 254.73 | 314.21 | 59.48 | 0.00 | |
| 2025001601 | 05009011 | RE | 2025 | SPITTLE, JAMES STEWART & SPITTLE, TERRY KEITH | 11/14/2025 | **Value** | 151,800 | 1,054,100 | 902,300 | | PUV ROLLBACK |
| | | | | | | **Tax** | 731.07 | 5,076.55 | 4,345.48 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 731.07 | 5,076.55 | 4,345.48 | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : PUV Rollback**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001601 | 05009011 | RE | 2024 | SPITTLE, JAMES STEWART & SPITTLE, TERRY KEITH | 11/14/2025 | **Value** | 107,500 | 574,900 | 467,400 | | PUV ROLLBACK |
| | | | | | | **Tax** | 691.44 | 3,697.76 | 3,006.32 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 285.60 | 285.60 | | |
| | | | | | | **Tax TTL** | 691.44 | 3,983.36 | 3,291.92 | 0.00 | |
| 2025001601 | 05009011 | RE | 2023 | SPITTLE, JAMES STEWART & SPITTLE, TERRY KEITH | 11/14/2025 | **Value** | 107,200 | 574,600 | 467,400 | | PUV ROLLBACK |
| | | | | | | **Tax** | 680.07 | 3,645.26 | 2,965.19 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 548.56 | 548.56 | | |
| | | | | | | **Tax TTL** | 680.07 | 4,193.82 | 3,513.75 | 0.00 | |
| 2025001601 | 05009011 | RE | 2022 | SPITTLE, JAMES STEWART & SPITTLE, TERRY KEITH | 11/14/2025 | **Value** | 107,200 | 574,600 | 467,400 | | PUV ROLLBACK |
| | | | | | | **Tax** | 680.07 | 3,645.26 | 2,965.19 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 815.42 | 815.42 | | |
| | | | | | | **Tax TTL** | 680.07 | 4,460.68 | 3,780.61 | 0.00 | |
| 2025001512 | 06051004A | RE | 2025 | NMJSVG TOWNSHIP FARMS LLC | 11/3/2025 | **Value** | 1,000 | 83,200 | 82,200 | | PUV ROLLBACK |
| | | | | | | **Tax** | 4.81 | 400.69 | 395.88 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 4.81 | 400.69 | 395.88 | 0.00 | |
| 2025001512 | 06051004A | RE | 2024 | NMJSVG TOWNSHIP FARMS LLC | 11/3/2025 | **Value** | 900 | 12,600 | 11,700 | | PUV ROLLBACK |
| | | | | | | **Tax** | 5.79 | 81.04 | 75.25 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 7.15 | 7.15 | | |
| | | | | | | **Tax TTL** | 5.79 | 88.19 | 82.40 | 0.00 | |
| 2025001512 | 06051004A | RE | 2023 | NMJSVG TOWNSHIP FARMS LLC | 11/3/2025 | **Value** | 900 | 12,600 | 11,700 | | PUV ROLLBACK |
| | | | | | | **Tax** | 5.71 | 79.93 | 74.22 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 13.73 | 13.73 | | |
| | | | | | | **Tax TTL** | 5.71 | 93.66 | 87.95 | 0.00 | |


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# Correction Listing Report

## Union County



### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : PUV Rollback**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001512 | 06051004A | RE | 2022 | NMJSVG TOWNSHIP FARMS LLC | 11/3/2025 | **Value** | 900 | 12,600 | 11,700 | | PUV ROLLBACK |
| | | | | | | **Tax** | 5.71 | 79.93 | 74.22 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 20.41 | 20.41 | | |
| | | | | | | **Tax TTL** | 5.71 | 100.34 | 94.63 | 0.00 | |
| 2025001582 | 08087008 | RE | 2025 | LOVE, RODNEY LANE & WILLIAMS, TERRY LYNN | 11/12/2025 | **Value** | 166,500 | 170,890 | 4,390 | | PUV ROLLBACK |
| | | | | | | **Tax** | 850.31 | 872.73 | 22.42 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 850.31 | 872.73 | 22.42 | 0.00 | |
| 2025001582 | 08087008 | RE | 2024 | LOVE, RODNEY LANE & WILLIAMS, TERRY LYNN | 11/12/2025 | **Value** | 128,100 | 130,020 | 1,920 | | PUV ROLLBACK |
| | | | | | | **Tax** | 856.34 | 869.18 | 12.84 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 1.22 | 1.22 | | |
| | | | | | | **Tax TTL** | 856.34 | 870.40 | 14.06 | 0.00 | |
| 2025001582 | 08087008 | RE | 2023 | LOVE, RODNEY LANE & WILLIAMS, TERRY LYNN | 11/12/2025 | **Value** | 128,100 | 130,020 | 1,920 | | PUV ROLLBACK |
| | | | | | | **Tax** | 843.28 | 855.92 | 12.64 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 2.34 | 2.34 | | |
| | | | | | | **Tax TTL** | 843.28 | 858.26 | 14.98 | 0.00 | |
| 2025001582 | 08087008 | RE | 2022 | LOVE, RODNEY LANE & WILLIAMS, TERRY LYNN | 11/12/2025 | **Value** | 128,100 | 130,020 | 1,920 | | PUV ROLLBACK |
| | | | | | | **Tax** | 843.28 | 855.92 | 12.64 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 3.47 | 3.47 | | |
| | | | | | | **Tax TTL** | 843.28 | 859.39 | 16.11 | 0.00 | |
| 2025001514 | 08096011 | RE | 2025 | TOMBERLIN, NANCY I | 11/3/2025 | **Value** | 267,700 | 338,180 | 70,480 | | PUV ROLLBACK |
| | | | | | | **Tax** | 1,306.91 | 1,650.99 | 344.08 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,306.91 | 1,650.99 | 344.08 | 0.00 | |


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# Correction Listing Report

## Union County



### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : PUV Rollback**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001514 | 08096011 | RE | 2024 | TOMBERLIN, NANCY I | 11/3/2025 | **Value** | 159,200 | 183,100 | 23,900 | | PUV ROLLBACK |
| | | | | | | **Tax** | 1,043.88 | 1,200.59 | 156.71 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 13.71 | 13.71 | | |
| | | | | | | **Tax TTL** | 1,043.88 | 1,214.30 | 170.42 | 0.00 | |
| 2025001514 | 08096011 | RE | 2023 | TOMBERLIN, NANCY I | 11/3/2025 | **Value** | 159,200 | 183,100 | 23,900 | | PUV ROLLBACK |
| | | | | | | **Tax** | 1,033.84 | 1,189.05 | 155.21 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 27.55 | 27.55 | | |
| | | | | | | **Tax TTL** | 1,033.84 | 1,216.60 | 182.76 | 0.00 | |
| 2025001514 | 08096011 | RE | 2022 | TOMBERLIN, NANCY I | 11/3/2025 | **Value** | 159,200 | 183,100 | 23,900 | | PUV ROLLBACK |
| | | | | | | **Tax** | 1,033.84 | 1,189.05 | 155.21 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 41.51 | 41.51 | | |
| | | | | | | **Tax TTL** | 1,033.84 | 1,230.56 | 196.72 | 0.00 | |
| 2025001636 | 08120019 | RE | 2025 | MARTIN, PAMELA T & MARTIN, GEORGE F III | 11/21/2025 | **Value** | 119,900 | 125,710 | 5,810 | | PUV ROLLBACK |
| | | | | | | **Tax** | 612.33 | 642.00 | 29.67 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 612.33 | 642.00 | 29.67 | 0.00 | |
| 2025001636 | 08120019 | RE | 2024 | MARTIN, PAMELA T & MARTIN, GEORGE F III | 11/21/2025 | **Value** | 83,900 | 87,440 | 3,540 | | PUV ROLLBACK |
| | | | | | | **Tax** | 560.88 | 584.54 | 23.66 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 2.24 | 2.24 | | |
| | | | | | | **Tax TTL** | 560.88 | 586.78 | 25.90 | 0.00 | |
| 2025001636 | 08120019 | RE | 2023 | MARTIN, PAMELA T & MARTIN, GEORGE F III | 11/21/2025 | **Value** | 83,900 | 87,440 | 3,540 | | PUV ROLLBACK |
| | | | | | | **Tax** | 552.31 | 575.61 | 23.30 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 4.31 | 4.31 | | |
| | | | | | | **Tax TTL** | 552.31 | 579.92 | 27.61 | 0.00 | |


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# Correction Listing Report

## Union County



### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : PUV Rollback**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001636 | 08120019 | RE | 2022 | MARTIN, PAMELA T & MARTIN, GEORGE F III | 11/21/2025 | **Value** | 83,900 | 87,440 | 3,540 | | PUV ROLLBACK |
| | | | | | | **Tax** | 552.31 | 575.61 | 23.30 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 6.41 | 6.41 | | |
| | | | | | | **Tax TTL** | 552.31 | 582.02 | 29.71 | 0.00 | |
| 2025001563 | 08123007 80 | RE | 2025 | EDWARDS, GEORGIA C HEIRS | 11/7/2025 | **Value** | 37,400 | 230,500 | 193,100 | | PUV ROLLBACK |
| | | | | | | **Tax** | 191.00 | 1,177.16 | 986.16 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 191.00 | 1,177.16 | 986.16 | 0.00 | |
| 2025001563 | 08123007 80 | RE | 2024 | EDWARDS, GEORGIA C HEIRS | 11/7/2025 | **Value** | 5,700 | 119,600 | 113,900 | | PUV ROLLBACK |
| | | | | | | **Tax** | 38.11 | 799.53 | 761.42 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 72.34 | 72.34 | | |
| | | | | | | **Tax TTL** | 38.11 | 871.87 | 833.76 | 0.00 | |
| 2025001563 | 08123007 80 | RE | 2023 | EDWARDS, GEORGIA C HEIRS | 11/7/2025 | **Value** | 5,700 | 119,600 | 113,900 | | PUV ROLLBACK |
| | | | | | | **Tax** | 37.53 | 787.33 | 749.80 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 138.72 | 138.72 | | |
| | | | | | | **Tax TTL** | 37.53 | 926.05 | 888.52 | 0.00 | |
| 2025001563 | 08123007 80 | RE | 2022 | EDWARDS, GEORGIA C HEIRS | 11/7/2025 | **Value** | 5,700 | 119,600 | 113,900 | | PUV ROLLBACK |
| | | | | | | **Tax** | 37.53 | 787.33 | 749.80 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 206.20 | 206.20 | | |
| | | | | | | **Tax TTL** | 37.53 | 993.53 | 956.00 | 0.00 | |
| 2025001577 | 08123007 90 | RE | 2025 | EDWARDS, GEORGIA C HEIRS | 11/10/2025 | **Value** | 74,800 | 395,000 | 320,200 | | PUV ROLLBACK |
| | | | | | | **Tax** | 367.05 | 1,938.27 | 1,571.22 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 367.05 | 1,938.27 | 1,571.22 | 0.00 | |


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# Correction Listing Report

## Union County



### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : PUV Rollback**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001577 | 08123007 90 | RE | 2024 | EDWARDS, GEORGIA C HEIRS | 11/10/2025 | **Value** | 44,500 | 221,500 | 177,000 | | PUV ROLLBACK |
| **Public Notes:** | | | | | | **Tax** | 288.58 | 1,436.42 | 1,147.84 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 109.05 | 109.05 | | |
| | | | | | | **Tax TTL** | 288.58 | 1,545.47 | 1,256.89 | 0.00 | |
| 2025001577 | 08123007 90 | RE | 2023 | EDWARDS, GEORGIA C HEIRS | 11/10/2025 | **Value** | 44,500 | 221,500 | 177,000 | | PUV ROLLBACK |
| **Public Notes:** | | | | | | **Tax** | 284.04 | 1,413.83 | 1,129.79 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 209.02 | 209.02 | | |
| | | | | | | **Tax TTL** | 284.04 | 1,622.85 | 1,338.81 | 0.00 | |
| 2025001577 | 08123007 90 | RE | 2022 | EDWARDS, GEORGIA C HEIRS | 11/10/2025 | **Value** | 44,500 | 221,500 | 177,000 | | PUV ROLLBACK |
| **Public Notes:** | | | | | | **Tax** | 284.04 | 1,413.83 | 1,129.79 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 310.70 | 310.70 | | |
| | | | | | | **Tax TTL** | 284.04 | 1,724.53 | 1,440.49 | 0.00 | |
| | | | | **Totals for Type PUV Rollback :** | | **Value** | **3,530,800** | **8,101,320** | **4,570,520** | | |
| | | | | | | **Tax** | **21,088.30** | **47,585.88** | **26,497.58** | | |
| | | | | | | **LL** | **0.00** | **0.00** | **0.00** | | |
| | | | | | | **INT** | **0.00** | **3,205.76** | **3,205.76** | | |
| | | | | | | **Tax TTL** | **21,088.30** | **50,791.64** | **29,703.34** | **0.00** | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Value Change - Discovery**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001549 | 05141181 | RE | 2025 | EASTWOOD CONSTRUCTION PARN | 11/6/2025 | **Value** | 106,900 | 821,600 | 714,700 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 513.33 | 3,945.32 | 3,431.99 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 513.33 | 3,945.32 | 3,431.99 | 0.00 | |
| 2025001632 | 07042601 | RE | 2025 | TAYLOR MORRISON OF CAROLIN | 11/17/2025 | **Value** | 6,900 | 89,600 | 82,700 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 44.63 | 579.62 | 534.99 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 44.63 | 579.62 | 534.99 | 0.00 | |
| 2025001552 | 07150731 | RE | 2025 | STANLEY MARTIN HOMES LLC | 11/6/2025 | **Value** | 340,200 | 431,800 | 91,600 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 2,212.66 | 2,808.43 | 595.77 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,212.66 | 2,808.43 | 595.77 | 0.00 | |
| 2025001551 | 07150733 | RE | 2025 | STANLEY MARTIN HOMES LLC | 11/6/2025 | **Value** | 246,800 | 336,500 | 89,700 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 1,605.19 | 2,188.60 | 583.41 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,605.19 | 2,188.60 | 583.41 | 0.00 | |
| 2025001556 | 07150748 | RE | 2025 | STANLEY MARTIN HOMES LLC | 11/6/2025 | **Value** | 562,700 | 670,200 | 107,500 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 3,659.80 | 4,358.98 | 699.18 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 3,659.80 | 4,358.98 | 699.18 | 0.00 | |
| 2025001554 | 07150764 | RE | 2025 | STANLEY MARTIN HOMES LLC | 11/6/2025 | **Value** | 590,000 | 692,600 | 102,600 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 3,837.36 | 4,504.67 | 667.31 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 3,837.36 | 4,504.67 | 667.31 | 0.00 | |


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| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001550 | 07150766 | RE | 2025 | STANLEY MARTIN HOMES LLC | 11/6/2025 | **Value** | 490,700 | 593,000 | 102,300 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 3,191.51 | 3,856.87 | 665.36 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 3,191.51 | 3,856.87 | 665.36 | 0.00 | |
| 2025001555 | 07150769 | RE | 2025 | STANLEY MARTIN HOMES LLC | 11/6/2025 | **Value** | 480,900 | 586,200 | 105,300 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 3,127.77 | 3,812.64 | 684.87 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 3,127.77 | 3,812.64 | 684.87 | 0.00 | |
| 2025001546 | 08300342 | RE | 2025 | PULTE HOME COMPANY LLC | 11/6/2025 | **Value** | 1,300 | 300,400 | 299,100 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 11.37 | 2,626.10 | 2,614.73 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 11.37 | 2,626.10 | 2,614.73 | 0.00 | |
| 2025001540 | 08300343 | RE | 2025 | PULTE HOME COMPANY LLC | 11/6/2025 | **Value** | 1,200 | 302,600 | 301,400 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 10.49 | 2,645.33 | 2,634.84 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 10.49 | 2,645.33 | 2,634.84 | 0.00 | |
| 2025001543 | 08300344 | RE | 2025 | PULTE HOME COMPANY LLC | 11/6/2025 | **Value** | 1,800 | 301,200 | 299,400 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 15.74 | 2,633.09 | 2,617.35 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 15.74 | 2,633.09 | 2,617.35 | 0.00 | |
| 2025001545 | 08300362 | RE | 2025 | PULTE HOME COMPANY LLC | 11/6/2025 | **Value** | 2,600 | 159,300 | 156,700 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 22.73 | 1,392.60 | 1,369.87 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 22.73 | 1,392.60 | 1,369.87 | 0.00 | |


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| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001544 | 08300365 | RE | 2025 | PULTE HOME COMPANY LLC | 11/6/2025 | **Value** | 1,700 | 160,000 | 158,300 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 14.86 | 1,398.72 | 1,383.86 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 14.86 | 1,398.72 | 1,383.86 | 0.00 | |
| 2025001541 | 08300376 | RE | 2025 | PULTE HOME COMPANY LLC | 11/6/2025 | **Value** | 2,800 | 366,200 | 363,400 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 24.48 | 3,201.32 | 3,176.84 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 24.48 | 3,201.32 | 3,176.84 | 0.00 | |
| 2025001547 | 09417395 | RE | 2025 | STONEBRIDGE LAND HOLDINGS | 11/6/2025 | **Value** | 2,400 | 95,500 | 93,100 | | EXEMPTION STATUS CHANGE |
| **Public Notes:** | | | | | | **Tax** | 11.56 | 459.93 | 448.37 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 11.56 | 459.93 | 448.37 | 0.00 | |
| 2025001609 | 320200 | PP | 2025 | CLONTZ, SCOTTY THOMAS | 11/14/2025 | **Value** | 8,205 | 58,166 | 49,961 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 41.90 | 297.05 | 255.15 | | |
| | | | | | | **LL** | 4.19 | 29.71 | 25.52 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 46.09 | 326.76 | 280.67 | 0.00 | |
| 2025001600 | 407139 | PP | 2025 | STEGALL, ANDREW DICKSON | 11/14/2025 | **Value** | 266,468 | 659,803 | 393,335 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 1,347.00 | 3,335.30 | 1,988.30 | | |
| | | | | | | **LL** | 134.72 | 333.55 | 198.83 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,481.72 | 3,668.85 | 2,187.13 | 0.00 | |
| 2025001598 | 407139 | PP | 2024 | STEGALL, ANDREW DICKSON | 11/13/2025 | **Value** | 293,930 | 639,046 | 345,116 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 1,901.14 | 4,133.35 | 2,232.21 | | |
| | | | | | | **LL** | 190.11 | 636.55 | 446.44 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,091.25 | 4,769.90 | 2,678.65 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001598 | 407139 | PP | 2023 | STEGALL, ANDREW DICKSON | 11/13/2025 | **Value** | 132,546 | 516,511 | 383,965 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 830.27 | 3,235.42 | 2,405.15 | | |
| **Public Notes:** | | | | | | **LL** | 83.03 | 804.61 | 721.58 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 913.30 | 4,040.03 | 3,126.73 | 0.00 | |
| 2025001598 | 407139 | PP | 2022 | STEGALL, ANDREW DICKSON | 11/13/2025 | **Value** | 139,495 | 538,496 | 399,001 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 873.80 | 3,373.14 | 2,499.34 | | |
| **Public Notes:** | | | | | | **LL** | 87.38 | 1,087.13 | 999.75 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 961.18 | 4,460.27 | 3,499.09 | 0.00 | |
| 2025001598 | 407139 | PP | 2021 | STEGALL, ANDREW DICKSON | 11/13/2025 | **Value** | 125,840 | 359,091 | 233,251 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 789.77 | 2,253.66 | 1,463.89 | | |
| **Public Notes:** | | | | | | **LL** | 78.98 | 810.92 | 731.94 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 868.75 | 3,064.58 | 2,195.83 | 0.00 | |
| 2025001598 | 407139 | PP | 2020 | STEGALL, ANDREW DICKSON | 11/13/2025 | **Value** | 68,149 | 285,438 | 217,289 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 536.88 | 2,248.68 | 1,711.80 | | |
| **Public Notes:** | | | | | | **LL** | 53.69 | 1,080.77 | 1,027.08 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 590.57 | 3,329.45 | 2,738.88 | 0.00 | |
| 2025001615 | 407248 | PP | 2024 | ASHCRAFT, JOHN A JR | 11/14/2025 | **Value** | 1,091,393 | 1,336,423 | 245,030 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 7,290.51 | 8,927.31 | 1,636.80 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 327.36 | 327.36 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 7,290.51 | 9,254.67 | 1,964.16 | 0.00 | |
| 2025001523 | 407483 | PP | 2025 | BARNETT INTERNATIONAL CORP | 11/5/2025 | **Value** | 79,316 | 121,878 | 42,562 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 530.94 | 815.85 | 284.91 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 28.49 | 28.49 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 530.94 | 844.34 | 313.40 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001522 | 407483 | PP | 2024 | BARNETT INTERNATIONAL CORP | 11/5/2025 | **Value** | 84,990 | 132,750 | 47,760 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 728.79 | 1,138.33 | 409.54 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 81.91 | 81.91 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 728.79 | 1,220.24 | 491.45 | 0.00 | |
| 2025001522 | 407483 | PP | 2023 | BARNETT INTERNATIONAL CORP | 11/5/2025 | **Value** | 89,542 | 139,703 | 50,161 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 735.86 | 1,148.08 | 412.22 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 123.67 | 123.67 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 735.86 | 1,271.75 | 535.89 | 0.00 | |
| 2025001522 | 407483 | PP | 2022 | BARNETT INTERNATIONAL CORP | 11/5/2025 | **Value** | 92,238 | 103,917 | 11,679 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 758.01 | 853.99 | 95.98 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 38.39 | 38.39 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 758.01 | 892.38 | 134.37 | 0.00 | |
| 2025001522 | 407483 | PP | 2021 | BARNETT INTERNATIONAL CORP | 11/5/2025 | **Value** | 93,218 | 104,577 | 11,359 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 765.51 | 858.79 | 93.28 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 46.64 | 46.64 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 765.51 | 905.43 | 139.92 | 0.00 | |
| 2025001522 | 407483 | PP | 2020 | BARNETT INTERNATIONAL CORP | 11/5/2025 | **Value** | 97,719 | 109,638 | 11,919 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 977.87 | 1,097.15 | 119.28 | | |
| **Public Notes:** | | | | | | **LL** | 97.79 | 169.35 | 71.56 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,075.66 | 1,266.50 | 190.84 | 0.00 | |
| 2025001580 | 407778 | PP | 2025 | SRI OPERATING COMPANY | 11/12/2025 | **Value** | 169,355 | 203,058 | 33,703 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 1,095.56 | 1,313.58 | 218.02 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 21.80 | 21.80 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,095.56 | 1,335.38 | 239.82 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001579 | 407778 | PP | 2024 | SRI OPERATING COMPANY | 11/12/2025 | **Value** | 158,295 | 199,792 | 41,497 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 1,304.67 | 1,646.69 | 342.02 | | |
| | | | | | | **LL** | 0.00 | 68.40 | 68.40 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,304.67 | 1,715.09 | 410.42 | 0.00 | |
| 2025001579 | 407778 | PP | 2023 | SRI OPERATING COMPANY | 11/12/2025 | **Value** | 176,132 | 214,833 | 38,701 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 1,439.17 | 1,755.40 | 316.23 | | |
| | | | | | | **LL** | 0.00 | 94.87 | 94.87 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,439.17 | 1,850.27 | 411.10 | 0.00 | |
| 2025001579 | 407778 | PP | 2022 | SRI OPERATING COMPANY | 11/12/2025 | **Value** | 149,957 | 181,563 | 31,606 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 1,225.30 | 1,483.55 | 258.25 | | |
| | | | | | | **LL** | 0.00 | 103.30 | 103.30 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,225.30 | 1,586.85 | 361.55 | 0.00 | |
| 2025001579 | 407778 | PP | 2021 | SRI OPERATING COMPANY | 11/12/2025 | **Value** | 116,239 | 189,241 | 73,002 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 949.79 | 1,546.29 | 596.50 | | |
| | | | | | | **LL** | 0.00 | 298.25 | 298.25 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 949.79 | 1,844.54 | 894.75 | 0.00 | |
| 2025001604 | 408397 | PP | 2025 | CHAMBERS EXPRESS TRUCKING | 11/14/2025 | **Value** | 3,247,467 | 3,269,088 | 21,621 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 21,231.94 | 21,373.30 | 141.36 | | |
| | | | | | | **LL** | 0.00 | 14.14 | 14.14 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 21,231.94 | 21,387.44 | 155.50 | 0.00 | |
| 2025001515 | 408432 | PP | 2025 | CHARLOTTE RADIOLOGY PA | 11/3/2025 | **Value** | 369,803 | 546,006 | 176,203 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 3,232.82 | 4,773.18 | 1,540.36 | | |
| | | | | | | **LL** | 323.28 | 477.32 | 154.04 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 3,556.10 | 5,250.50 | 1,694.40 | 0.00 | |


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| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001511 | 408432 | PP | 2024 | CHARLOTTE RADIOLOGY PA | 11/3/2025 | **Value** | 413,825 | 670,095 | 256,270 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 4,512.76 | 7,307.39 | 2,794.63 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 558.93 | 558.93 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 4,512.76 | 7,866.32 | 3,353.56 | 0.00 | |
| 2025001606 | 408645 | PP | 2025 | CMAC INC LOGAN'S ROADHOUSE | 11/14/2025 | **Value** | 281,913 | 325,994 | 44,081 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 2,464.48 | 2,849.84 | 385.36 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 38.54 | 38.54 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,464.48 | 2,888.38 | 423.90 | 0.00 | |
| 2025001605 | 408645 | PP | 2024 | CMAC INC LOGAN'S ROADHOUSE | 11/14/2025 | **Value** | 269,607 | 328,127 | 58,520 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 2,940.06 | 3,578.22 | 638.16 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 127.63 | 127.63 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,940.06 | 3,705.85 | 765.79 | 0.00 | |
| 2025001605 | 408645 | PP | 2023 | CMAC INC LOGAN'S ROADHOUSE | 11/14/2025 | **Value** | 247,015 | 302,130 | 55,115 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 2,693.70 | 3,294.73 | 601.03 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 180.31 | 180.31 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,693.70 | 3,475.04 | 781.34 | 0.00 | |
| 2025001605 | 408645 | PP | 2022 | CMAC INC LOGAN'S ROADHOUSE | 11/14/2025 | **Value** | 216,851 | 239,602 | 22,751 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 2,364.76 | 2,612.86 | 248.10 | | |
| **Public Notes:** | | | | | | **LL** | 236.48 | 335.73 | 99.25 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,601.24 | 2,948.59 | 347.35 | 0.00 | |
| 2025001605 | 408645 | PP | 2021 | CMAC INC LOGAN'S ROADHOUSE | 11/14/2025 | **Value** | 218,433 | 241,279 | 22,846 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 2,382.01 | 2,631.15 | 249.14 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 124.57 | 124.57 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,382.01 | 2,755.72 | 373.71 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001605 | 408645 | PP | 2020 | CMAC INC LOGAN'S ROADHOUSE | 11/14/2025 | **Value** | 236,886 | 246,426 | 9,540 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 3,191.33 | 3,319.85 | 128.52 | | |
| | | | | | | **LL** | 0.00 | 77.11 | 77.11 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 3,191.33 | 3,396.96 | 205.63 | 0.00 | |
| 2025001518 | 409367 | PP | 2024 | DOUG MCLAIN TRUCKING INC | 11/4/2025 | **Value** | 51,447 | 124,916 | 73,469 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 328.85 | 798.46 | 469.61 | | |
| | | | | | | **LL** | 32.89 | 126.80 | 93.91 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 361.74 | 925.26 | 563.52 | 0.00 | |
| 2025001518 | 409367 | PP | 2023 | DOUG MCLAIN TRUCKING INC | 11/4/2025 | **Value** | 56,242 | 136,713 | 80,471 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 355.51 | 864.16 | 508.65 | | |
| | | | | | | **LL** | 35.55 | 188.15 | 152.60 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 391.06 | 1,052.31 | 661.25 | 0.00 | |
| 2025001518 | 409367 | PP | 2022 | DOUG MCLAIN TRUCKING INC | 11/4/2025 | **Value** | 70,607 | 146,610 | 76,003 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 446.31 | 926.72 | 480.41 | | |
| | | | | | | **LL** | 44.63 | 236.80 | 192.17 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 490.94 | 1,163.52 | 672.58 | 0.00 | |
| 2025001518 | 409367 | PP | 2021 | DOUG MCLAIN TRUCKING INC | 11/4/2025 | **Value** | 70,607 | 152,819 | 82,212 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 446.31 | 965.97 | 519.66 | | |
| | | | | | | **LL** | 44.63 | 304.47 | 259.84 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 490.94 | 1,270.44 | 779.50 | 0.00 | |
| 2025001518 | 409367 | PP | 2020 | DOUG MCLAIN TRUCKING INC | 11/4/2025 | **Value** | 88,328 | 178,554 | 90,226 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 688.61 | 1,392.01 | 703.40 | | |
| | | | | | | **LL** | 68.86 | 490.91 | 422.05 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 757.47 | 1,882.92 | 1,125.45 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001529 | 410041 | PP | 2025 | FOWLER, BETTY J & FOWLER, MARK S | 11/5/2025 | **Value** | 272,423 | 279,897 | 7,474 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 1,304.36 | 1,340.15 | 35.79 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 3.58 | 3.58 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,304.36 | 1,343.73 | 39.37 | 0.00 | |
| 2025001528 | 410041 | PP | 2024 | FOWLER, BETTY J & FOWLER, MARK S | 11/5/2025 | **Value** | 296,743 | 309,812 | 13,069 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 1,893.81 | 1,977.22 | 83.41 | | |
| **Public Notes:** | | | | | | **LL** | 189.38 | 206.06 | 16.68 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,083.19 | 2,183.28 | 100.09 | 0.00 | |
| 2025001528 | 410041 | PP | 2023 | FOWLER, BETTY J & FOWLER, MARK S | 11/5/2025 | **Value** | 314,983 | 328,947 | 13,964 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 1,977.78 | 2,065.46 | 87.68 | | |
| **Public Notes:** | | | | | | **LL** | 197.78 | 224.08 | 26.30 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,175.56 | 2,289.54 | 113.98 | 0.00 | |
| 2025001528 | 410041 | PP | 2022 | FOWLER, BETTY J & FOWLER, MARK S | 11/5/2025 | **Value** | 41,567 | 55,611 | 14,044 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 261.00 | 349.18 | 88.18 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 35.27 | 35.27 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 261.00 | 384.45 | 123.45 | 0.00 | |
| 2025001528 | 410041 | PP | 2021 | FOWLER, BETTY J & FOWLER, MARK S | 11/5/2025 | **Value** | 41,751 | 52,379 | 10,628 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 257.52 | 323.07 | 65.55 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 32.78 | 32.78 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 257.52 | 355.85 | 98.33 | 0.00 | |
| 2025001528 | 410041 | PP | 2020 | FOWLER, BETTY J & FOWLER, MARK S | 11/5/2025 | **Value** | 42,285 | 53,928 | 11,643 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 326.14 | 415.95 | 89.81 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 53.88 | 53.88 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 326.14 | 469.83 | 143.69 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001567 | 410581 | PP | 2024 | HARRIS TEETER LLC 129 | 11/7/2025 | **Value** | 1,437,277 | 1,462,277 | 25,000 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 12,027.13 | 12,236.33 | 209.20 | | |
| | | | | | | **LL** | 0.00 | 41.84 | 41.84 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 12,027.13 | 12,278.17 | 251.04 | 0.00 | |
| 2025001567 | 410581 | PP | 2023 | HARRIS TEETER LLC 129 | 11/7/2025 | **Value** | 1,581,702 | 1,606,702 | 25,000 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 13,052.20 | 13,258.50 | 206.30 | | |
| | | | | | | **LL** | 0.00 | 61.89 | 61.89 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 13,052.20 | 13,320.39 | 268.19 | 0.00 | |
| 2025001567 | 410581 | PP | 2022 | HARRIS TEETER LLC 129 | 11/7/2025 | **Value** | 1,636,121 | 1,661,121 | 25,000 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 13,208.40 | 13,410.23 | 201.83 | | |
| | | | | | | **LL** | 0.00 | 80.73 | 80.73 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 13,208.40 | 13,490.96 | 282.56 | 0.00 | |
| 2025001567 | 410581 | PP | 2021 | HARRIS TEETER LLC 129 | 11/7/2025 | **Value** | 1,776,023 | 1,801,023 | 25,000 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 14,323.63 | 14,525.25 | 201.62 | | |
| | | | | | | **LL** | 0.00 | 100.81 | 100.81 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 14,323.63 | 14,626.06 | 302.43 | 0.00 | |
| 2025001567 | 410581 | PP | 2020 | HARRIS TEETER LLC 129 | 11/7/2025 | **Value** | 1,676,059 | 1,701,059 | 25,000 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 16,241.01 | 16,483.26 | 242.25 | | |
| | | | | | | **LL** | 0.00 | 145.35 | 145.35 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 16,241.01 | 16,628.61 | 387.60 | 0.00 | |
| 2025001521 | 410582 | PP | 2024 | HARRIS TEETER LLC 182 | 11/4/2025 | **Value** | 1,732,514 | 1,757,945 | 25,431 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 17,763.47 | 18,024.21 | 260.74 | | |
| | | | | | | **LL** | 0.00 | 52.15 | 52.15 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 17,763.47 | 18,076.36 | 312.89 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001521 | 410582 | PP | 2023 | HARRIS TEETER LLC 182 | 11/4/2025 | **Value** | 1,708,191 | 2,440,115 | 731,924 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 17,336.43 | 24,764.73 | 7,428.30 | | |
| | | | | | | **LL** | 0.00 | 77.53 | 77.53 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 17,336.43 | 24,842.26 | 7,505.83 | 0.00 | |
| 2025001521 | 410582 | PP | 2022 | HARRIS TEETER LLC 182 | 11/4/2025 | **Value** | 1,693,882 | 1,719,379 | 25,497 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 17,191.21 | 17,449.98 | 258.77 | | |
| | | | | | | **LL** | 0.00 | 103.51 | 103.51 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 17,191.21 | 17,553.49 | 362.28 | 0.00 | |
| 2025001521 | 410582 | PP | 2021 | HARRIS TEETER LLC 182 | 11/4/2025 | **Value** | 1,737,171 | 1,762,701 | 25,530 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 17,602.75 | 17,861.45 | 258.70 | | |
| | | | | | | **LL** | 0.00 | 129.35 | 129.35 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 17,602.75 | 17,990.80 | 388.05 | 0.00 | |
| 2025001521 | 410582 | PP | 2020 | HARRIS TEETER LLC 182 | 11/4/2025 | **Value** | 1,716,878 | 1,742,442 | 25,564 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 20,061.72 | 20,360.43 | 298.71 | | |
| | | | | | | **LL** | 0.00 | 179.23 | 179.23 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 20,061.72 | 20,539.66 | 477.94 | 0.00 | |
| 2025001519 | 410583 | PP | 2024 | HARRIS TEETER LLC 2300 | 11/4/2025 | **Value** | 26,375,571 | 26,488,539 | 112,968 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 217,994.09 | 218,927.77 | 933.68 | | |
| | | | | | | **LL** | 0.00 | 186.74 | 186.74 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 217,994.09 | 219,114.51 | 1,120.42 | 0.00 | |
| 2025001519 | 410583 | PP | 2023 | HARRIS TEETER LLC 2300 | 11/4/2025 | **Value** | 23,533,120 | 23,653,855 | 120,735 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 193,159.85 | 194,150.84 | 990.99 | | |
| | | | | | | **LL** | 0.00 | 297.30 | 297.30 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 193,159.85 | 194,448.14 | 1,288.29 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001519 | 410583 | PP | 2022 | HARRIS TEETER LLC 2300 | 11/4/2025 | Value | 15,398,831 | 15,468,002 | 69,171 | | TMA AUDIT DISCOVERY |
| | | | | | | Tax | 126,393.60 | 126,961.36 | 567.76 | | |
| Public Notes: | | | | | | LL | 0.00 | 227.10 | 227.10 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 126,393.60 | 127,188.46 | 794.86 | 0.00 | |
| 2025001519 | 410583 | PP | 2021 | HARRIS TEETER LLC 2300 | 11/4/2025 | Value | 14,895,909 | 14,969,578 | 73,669 | | TMA AUDIT DISCOVERY |
| | | | | | | Tax | 122,176.25 | 122,780.48 | 604.23 | | |
| Public Notes: | | | | | | LL | 0.00 | 302.12 | 302.12 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 122,176.25 | 123,082.60 | 906.35 | 0.00 | |
| 2025001519 | 410583 | PP | 2020 | HARRIS TEETER LLC 2300 | 11/4/2025 | Value | 19,197,427 | 19,275,595 | 78,168 | | TMA AUDIT DISCOVERY |
| | | | | | | Tax | 186,349.42 | 187,108.20 | 758.78 | | |
| Public Notes: | | | | | | LL | 0.00 | 455.27 | 455.27 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 186,349.42 | 187,563.47 | 1,214.05 | 0.00 | |
| 2025001569 | 410584 | PP | 2024 | HARRIS TEETER LLC 249 | 11/7/2025 | Value | 4,311,845 | 4,343,241 | 31,396 | | TMA AUDIT DISCOVERY |
| | | | | | | Tax | 27,781.22 | 27,983.50 | 202.28 | | |
| Public Notes: | | | | | | LL | 0.00 | 40.46 | 40.46 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 27,781.22 | 28,023.96 | 242.74 | 0.00 | |
| 2025001569 | 410584 | PP | 2023 | HARRIS TEETER LLC 249 | 11/7/2025 | Value | 792,316 | 824,778 | 32,462 | | TMA AUDIT DISCOVERY |
| | | | | | | Tax | 5,058.15 | 5,265.38 | 207.23 | | |
| Public Notes: | | | | | | LL | 0.00 | 62.17 | 62.17 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 5,058.15 | 5,327.55 | 269.40 | 0.00 | |
| 2025001569 | 410584 | PP | 2022 | HARRIS TEETER LLC 249 | 11/7/2025 | Value | 788,051 | 821,579 | 33,528 | | TMA AUDIT DISCOVERY |
| | | | | | | Tax | 5,030.92 | 5,244.96 | 214.04 | | |
| Public Notes: | | | | | | LL | 0.00 | 85.62 | 85.62 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 5,030.92 | 5,330.58 | 299.66 | 0.00 | |


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# Correction Listing Report

## Union County

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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001569 | 410584 | PP | 2021 | HARRIS TEETER LLC 249 | 11/7/2025 | **Value** | 786,818 | 821,412 | 34,594 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 5,012.03 | 5,232.39 | 220.36 | | |
| | | | | | | **LL** | 0.00 | 110.18 | 110.18 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 5,012.03 | 5,342.57 | 330.54 | 0.00 | |
| 2025001569 | 410584 | PP | 2020 | HARRIS TEETER LLC 249 | 11/7/2025 | **Value** | 796,964 | 832,624 | 35,660 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 6,268.92 | 6,549.42 | 280.50 | | |
| | | | | | | **LL** | 0.00 | 168.30 | 168.30 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 6,268.92 | 6,717.72 | 448.80 | 0.00 | |
| 2025001570 | 410586 | PP | 2024 | HARRIS TEETER LLC 343 | 11/7/2025 | **Value** | 949,627 | 968,461 | 18,834 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 6,199.17 | 6,322.11 | 122.94 | | |
| | | | | | | **LL** | 0.00 | 24.59 | 24.59 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 6,199.17 | 6,346.70 | 147.53 | 0.00 | |
| 2025001570 | 410586 | PP | 2023 | HARRIS TEETER LLC 343 | 11/7/2025 | **Value** | 952,978 | 970,286 | 17,308 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 6,032.35 | 6,141.91 | 109.56 | | |
| | | | | | | **LL** | 0.00 | 32.87 | 32.87 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 6,032.35 | 6,174.78 | 142.43 | 0.00 | |
| 2025001570 | 410586 | PP | 2022 | HARRIS TEETER LLC 343 | 11/7/2025 | **Value** | 976,679 | 993,754 | 17,075 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 6,211.68 | 6,320.28 | 108.60 | | |
| | | | | | | **LL** | 0.00 | 43.44 | 43.44 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 6,211.68 | 6,363.72 | 152.04 | 0.00 | |
| 2025001570 | 410586 | PP | 2021 | HARRIS TEETER LLC 343 | 11/7/2025 | **Value** | 963,162 | 978,144 | 14,982 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 6,125.71 | 6,221.00 | 95.29 | | |
| | | | | | | **LL** | 0.00 | 47.65 | 47.65 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 6,125.71 | 6,268.65 | 142.94 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001570 | 410586 | PP | 2020 | HARRIS TEETER LLC 343 | 11/7/2025 | **Value** | 988,977 | 1,003,959 | 14,982 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 7,742.70 | 7,860.00 | 117.30 | | |
| | | | | | | **LL** | 0.00 | 70.37 | 70.37 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 7,742.70 | 7,930.37 | 187.67 | 0.00 | |
| 2025001520 | 411097 | PP | 2025 | J & L TRUCKING OF NC LLC | 11/4/2025 | **Value** | 173,852 | 181,502 | 7,650 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 847.18 | 884.46 | 37.28 | | |
| | | | | | | **LL** | 0.00 | 3.73 | 3.73 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 847.18 | 888.19 | 41.01 | 0.00 | |
| 2025001535 | 414010 | PP | 2025 | ROCKY RIVER MATERIALS INC | 11/6/2025 | **Value** | 677,890 | 746,730 | 68,840 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 5,926.11 | 6,527.91 | 601.80 | | |
| | | | | | | **LL** | 592.61 | 652.79 | 60.18 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 6,518.72 | 7,180.70 | 661.98 | 0.00 | |
| 2025001535 | 414010 | PP | 2024 | ROCKY RIVER MATERIALS INC | 11/6/2025 | **Value** | 838,036 | 913,716 | 75,680 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 9,138.78 | 9,964.07 | 825.29 | | |
| | | | | | | **LL** | 913.89 | 1,078.95 | 165.06 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 10,052.67 | 11,043.02 | 990.35 | 0.00 | |
| 2025001535 | 414010 | PP | 2023 | ROCKY RIVER MATERIALS INC | 11/6/2025 | **Value** | 783,727 | 864,687 | 80,960 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 8,546.54 | 9,429.41 | 882.87 | | |
| | | | | | | **LL** | 144.05 | 408.91 | 264.86 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 8,690.59 | 9,838.32 | 1,147.73 | 0.00 | |
| 2025001538 | 414281 | PP | 2025 | SECREST RIGGING & MACHINER | 11/6/2025 | **Value** | 72,290 | 73,790 | 1,500 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 631.96 | 645.07 | 13.11 | | |
| | | | | | | **LL** | 63.21 | 64.52 | 1.31 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 695.17 | 709.59 | 14.42 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001527 | 415076 | PP | 2024 | TELLOS COMPANY INC | 11/5/2025 | **Value** | 29,640 | 37,050 | 7,410 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 194.35 | 242.94 | 48.59 | | |
| | | | | | | **LL** | 19.44 | 29.16 | 9.72 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 213.79 | 272.10 | 58.31 | 0.00 | |
| 2025001527 | 415076 | PP | 2023 | TELLOS COMPANY INC | 11/5/2025 | **Value** | 29,640 | 37,050 | 7,410 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 192.48 | 240.60 | 48.12 | | |
| | | | | | | **LL** | 19.25 | 33.69 | 14.44 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 211.73 | 274.29 | 62.56 | 0.00 | |
| 2025001527 | 415076 | PP | 2022 | TELLOS COMPANY INC | 11/5/2025 | **Value** | 29,640 | 37,050 | 7,410 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 192.48 | 240.60 | 48.12 | | |
| | | | | | | **LL** | 19.25 | 38.50 | 19.25 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 211.73 | 279.10 | 67.37 | 0.00 | |
| 2025001527 | 415076 | PP | 2021 | TELLOS COMPANY INC | 11/5/2025 | **Value** | 29,640 | 37,050 | 7,410 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 192.54 | 240.68 | 48.14 | | |
| | | | | | | **LL** | 19.25 | 43.32 | 24.07 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 211.79 | 284.00 | 72.21 | 0.00 | |
| 2025001527 | 415076 | PP | 2020 | TELLOS COMPANY INC | 11/5/2025 | **Value** | 29,640 | 37,050 | 7,410 | | TMA AUDIT DISCOVERY |
| **Public Notes:** | | | | | | **Tax** | 230.01 | 287.51 | 57.50 | | |
| | | | | | | **LL** | 23.00 | 57.50 | 34.50 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 253.01 | 345.01 | 92.00 | 0.00 | |
| 2025001539 | 416166 | PP | 2025 | WINCHESTER, WAYNE | 11/6/2025 | **Value** | 7,148 | 63,419 | 56,271 | | CHANGE TO IMPROVEMENT OR LISTING |
| **Public Notes:** | | | | | | **Tax** | 34.42 | 305.43 | 271.01 | | |
| | | | | | | **LL** | 3.44 | 30.54 | 27.10 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 37.86 | 335.97 | 298.11 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001558 | 577527 | PP | 2025 | BIO-MEDICAL APPLICATIONS O | 11/6/2025 | **Value** | 342,056 | 382,192 | 40,136 | | CLERICAL ERROR |
| | | | | | | **Tax** | 2,212.76 | 2,472.40 | 259.64 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,212.76 | 2,472.40 | 259.64 | 0.00 | |
| 2025001530 | 577659 | PP | 2025 | THE TERRA GROUP LLC | 11/5/2025 | **Value** | 14,287 | 72,103 | 57,816 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 95.64 | 482.66 | 387.02 | | |
| **Public Notes:** | | | | | | **LL** | 9.56 | 48.26 | 38.70 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 105.20 | 530.92 | 425.72 | 0.00 | |
| 2025001571 | 584779 | PP | 2024 | TRAN & JAVED DDS PA | 11/7/2025 | **Value** | 310,441 | 539,887 | 229,446 | | TMA AUDIT DISCOVERY |
| | | | | | | **Tax** | 3,761.30 | 6,541.27 | 2,779.97 | | |
| **Public Notes:** | | | | | | **LL** | 376.13 | 932.13 | 556.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 4,137.43 | 7,473.40 | 3,335.97 | 0.00 | |
| 2025001602 | 636190 | PP | 2025 | FS OF THE CAROLINAS LLC | 11/14/2025 | **Value** | 261,743 | 366,825 | 105,082 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | **Tax** | 1,693.22 | 2,372.99 | 679.77 | | |
| **Public Notes:** | | | | | | **LL** | 169.32 | 237.31 | 67.99 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,862.54 | 2,610.30 | 747.76 | 0.00 | |
| 2025001611 | 657813 | PP | 2025 | GILMORE, JUSTIN JOSEPH & STANNARD, ELIZABETH HAN | 11/14/2025 | **Value** | 9,500 | 148,297 | 138,797 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | **Tax** | 44.14 | 688.99 | 644.85 | | |
| **Public Notes:** | | | | | | **LL** | 4.41 | 68.90 | 64.49 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 48.55 | 757.89 | 709.34 | 0.00 | |
| 2025001613 | 658727 | PP | 2025 | WOLFE, LELAND MACK | 11/14/2025 | **Value** | 4,780 | 17,165 | 12,385 | | CLERICAL ERROR |
| | | | | | | **Tax** | 23.13 | 83.04 | 59.91 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 23.13 | 83.04 | 59.91 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001574 | 661941 | PP | 2025 | GIGAPOWER | 11/7/2025 | Value | 0 | 460,580 | 460,580 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | Tax | 0.00 | 2,301.06 | 2,301.06 | | |
| **Public Notes:** | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 0.00 | 2,301.06 | 2,301.06 | 0.00 | |
| 2025001573 | 661942 | PP | 2025 | GIGAPOWER | 11/7/2025 | Value | 0 | 734,089 | 734,089 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | Tax | 0.00 | 3,667.51 | 3,667.51 | | |
| **Public Notes:** | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 0.00 | 3,667.51 | 3,667.51 | 0.00 | |
| 2025001575 | 661943 | PP | 2025 | GIGAPOWER | 11/7/2025 | Value | 0 | 547,583 | 547,583 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | Tax | 0.00 | 3,665.52 | 3,665.52 | | |
| **Public Notes:** | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 0.00 | 3,665.52 | 3,665.52 | 0.00 | |
| 2025001608 | 665011 | PP | 2025 | HUCKS, KENNETH IRBY | 11/14/2025 | Value | 0 | 2,708 | 2,708 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | Tax | 0.00 | 23.67 | 23.67 | | |
| **Public Notes:** | | | | | | LL | 0.00 | 2.37 | 2.37 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 0.00 | 26.04 | 26.04 | 0.00 | |
| 2025001612 | 669025 | PP | 2025 | GERETY, MARTIN DAVID | 11/14/2025 | Value | 0 | 2,526 | 2,526 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | Tax | 0.00 | 19.46 | 19.46 | | |
| **Public Notes:** | | | | | | LL | 0.00 | 1.95 | 1.95 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 0.00 | 21.41 | 21.41 | 0.00 | |
| 2025001537 | 669042 | PP | 2025 | COLON, RAMON JESUS | 11/6/2025 | Value | 0 | 2,527 | 2,527 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | Tax | 0.00 | 19.46 | 19.46 | | |
| **Public Notes:** | | | | | | LL | 0.00 | 1.95 | 1.95 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 0.00 | 21.41 | 21.41 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001537 | 669042 | PP | 2024 | COLON, RAMON JESUS | 11/6/2025 | **Value** | 0 | 2,660 | 2,660 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 27.27 | 27.27 | | |
| | | | | | | **LL** | 0.00 | 5.45 | 5.45 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 32.72 | 32.72 | 0.00 | |
| 2025001610 | 669062 | PP | 2025 | DPG CONSTRUCTION SERVICES | 11/14/2025 | **Value** | 0 | 22,000 | 22,000 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 105.95 | 105.95 | | |
| | | | | | | **LL** | 0.00 | 10.59 | 10.59 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 116.54 | 116.54 | 0.00 | |
| 2025001607 | 669126 | PP | 2025 | MANN, BRIAN CHRISTOPHER | 11/14/2025 | **Value** | 0 | 193,309 | 193,309 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 898.11 | 898.11 | | |
| | | | | | | **LL** | 0.00 | 89.82 | 89.82 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 987.93 | 987.93 | 0.00 | |
| 2025001559 | 669272 | PP | 2025 | ME NAILS | 11/6/2025 | **Value** | 0 | 22,326 | 22,326 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 195.17 | 195.17 | | |
| | | | | | | **LL** | 0.00 | 19.51 | 19.51 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 214.68 | 214.68 | 0.00 | |
| 2025001568 | 669428 | PP | 2025 | AAPC SUBS LLC | 11/7/2025 | **Value** | 0 | 27,761 | 27,761 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 179.59 | 179.59 | | |
| | | | | | | **LL** | 0.00 | 17.96 | 17.96 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 197.55 | 197.55 | 0.00 | |
| 2025001629 | 669546 | PP | 2025 | CHINA CAFE STALLINGS INC | 11/17/2025 | **Value** | 0 | 10,500 | 10,500 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 70.29 | 70.29 | | |
| | | | | | | **LL** | 0.00 | 7.03 | 7.03 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 77.32 | 77.32 | 0.00 | |


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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001629 | 669546 | PP | 2024 | CHINA CAFE STALLINGS INC | 11/17/2025 | **Value** | 0 | 10,500 | 10,500 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 90.04 | 90.04 | | |
| | | | | | | **LL** | 0.00 | 18.01 | 18.01 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 108.05 | 108.05 | 0.00 | |
| 2025001629 | 669546 | PP | 2023 | CHINA CAFE STALLINGS INC | 11/17/2025 | **Value** | 0 | 16,445 | 16,445 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 135.15 | 135.15 | | |
| | | | | | | **LL** | 0.00 | 40.54 | 40.54 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 175.69 | 175.69 | 0.00 | |
| 2025001629 | 669546 | PP | 2022 | CHINA CAFE STALLINGS INC | 11/17/2025 | **Value** | 0 | 19,450 | 19,450 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 159.84 | 159.84 | | |
| | | | | | | **LL** | 0.00 | 63.94 | 63.94 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 223.78 | 223.78 | 0.00 | |
| 2025001629 | 669546 | PP | 2021 | CHINA CAFE STALLINGS INC | 11/17/2025 | **Value** | 0 | 22,745 | 22,745 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 186.78 | 186.78 | | |
| | | | | | | **LL** | 0.00 | 93.39 | 93.39 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 280.17 | 280.17 | 0.00 | |
| 2025001629 | 669546 | PP | 2020 | CHINA CAFE STALLINGS INC | 11/17/2025 | **Value** | 0 | 26,590 | 26,590 | | UNLISTED REAL OR PERSONAL PROPERTY |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 266.09 | 266.09 | | |
| | | | | | | **LL** | 0.00 | 159.66 | 159.66 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 425.75 | 425.75 | 0.00 | |
| 2025001553 | 669576 | PP | 2024 | | 11/6/2025 | **Value** | 0 | 14,550 | 14,550 | | COUNTY TRANSFER |
| **Public Notes:** | | | | | | **Tax** | 0.00 | 124.43 | 124.43 | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 124.43 | 124.43 | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Value Change - Discovery**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001557 | 669578 | PP | 2024 | | 11/6/2025 | **Value** | 0 | 22,710 | 22,710 | | COUNTY TRANSFER |
| | | | | | | **Tax** | 0.00 | 187.70 | 187.70 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 187.70 | 187.70 | 0.00 | |
| 2025001614 | 669610 | PP | 2025 | BSI OPERATIONS LLC | 11/14/2025 | **Value** | 0 | 129,401 | 129,401 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | **Tax** | 0.00 | 654.12 | 654.12 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 65.41 | 65.41 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 719.53 | 719.53 | 0.00 | |
| 2025001614 | 669610 | PP | 2024 | BSI OPERATIONS LLC | 11/14/2025 | **Value** | 0 | 143,691 | 143,691 | | UNLISTED REAL OR PERSONAL PROPERTY |
| | | | | | | **Tax** | 0.00 | 929.39 | 929.39 | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 185.88 | 185.88 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 0.00 | 1,115.27 | 1,115.27 | 0.00 | |
| | | | | **Totals for Type Value Change - Discovery :** | | **Value** | **145,168,753** | **157,048,342** | **11,879,589** | | |
| | | | | | | **Tax** | **1,216,027.33** | **1,302,033.30** | **86,005.97** | | |
| | | | | | | **LL** | **4,280.18** | **17,660.97** | **13,380.79** | | |
| | | | | | | **INT** | **0.00** | **0.00** | **0.00** | | |
| | | | | | | **Tax TTL** | **1,220,307.51** | **1,319,694.27** | **99,386.76** | **0.00** | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Value Change - Release**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001587 | 01084007 | RE | 2025 | CANNON, HENRY PIERSON JR & CANNON, LINDA MILLS | 11/13/2025 | **Value** | 310,000 | 100,500 | (209,500) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 1,567.05 | 508.03 | (1,059.02) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,567.05 | 508.03 | (1,059.02) | 0.00 | |
| 2025001586 | 01084008 | RE | 2025 | CANNON, LINDA MILLS & CANNON, HENRY PIERSON J | 11/13/2025 | **Value** | 419,100 | 318,300 | (100,800) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 2,118.55 | 1,609.01 | (509.54) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,118.55 | 1,609.01 | (509.54) | 0.00 | |
| 2025001585 | 04120004 | RE | 2025 | MANGUM, JAMES WALTER JR | 11/13/2025 | **Value** | 309,300 | 299,400 | (9,900) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 1,479.07 | 1,431.73 | (47.34) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,479.07 | 1,431.73 | (47.34) | 0.00 | |
| 2025001588 | 06003001K | RE | 2025 | ESPINOSA, FRANCISCO & ESPINOSA, ELIZABETH A | 11/13/2025 | **Value** | 882,000 | 858,200 | (23,800) | | CHANGE VALUE PER BER |
| | | | | | | **Tax** | 4,296.22 | 4,180.29 | (115.93) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 4,296.22 | 4,180.29 | (115.93) | 115.93 | |
| 2025001593 | 06027467 | RE | 2025 | OBERER, ANGELA BROWN & OBERER, PATRICK JOSEPH | 11/13/2025 | **Value** | 894,200 | 870,200 | (24,000) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 4,154.45 | 4,042.95 | (111.50) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 4,154.45 | 4,042.95 | (111.50) | 0.00 | |
| 2025001617 | 06057012 | RE | 2025 | NUNEZ, DIMITRI & NUNEZ, SHERRY ANN D | 11/17/2025 | **Value** | 1,114,800 | 785,100 | (329,700) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 5,563.97 | 3,918.43 | (1,645.54) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 5,563.97 | 3,918.43 | (1,645.54) | 0.00 | |

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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Value Change - Release**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001616 | 06060016 | RE | 2025 | WLODKOWSKI, BARBARA A TRUS & WLODKOWSKI, ROBERT J TR | 11/17/2025 | **Value** | 893,900 | 823,300 | (70,600) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 4,461.45 | 4,109.09 | (352.36) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 4,461.45 | 4,109.09 | (352.36) | 0.00 | |
| 2025001589 | 06066190 | RE | 2025 | NATURE'S CALLING LLC | 11/13/2025 | **Value** | 3,914,100 | 3,168,700 | (745,400) | | CHANGE VALUE PER BER |
| | | | | | | **Tax** | 19,554.84 | 15,830.83 | (3,724.01) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 19,554.84 | 15,830.83 | (3,724.01) | 0.00 | |
| 2025001634 | 06069323 | RE | 2025 | YANG, YAN FANG & DONG, LI ZHENG | 11/18/2025 | **Value** | 1,245,100 | 1,167,600 | (77,500) | | CHANGE TO IMPROVEMENT OR LISTING |
| | | | | | | **Tax** | 5,784.73 | 5,424.67 | (360.06) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 5,784.73 | 5,424.67 | (360.06) | 0.00 | |
| 2025001597 | 06090005A | RE | 2025 | BEDDOW, CHRISTINE J & BEDDOW, JOHN W | 11/13/2025 | **Value** | 1,281,000 | 996,100 | (284,900) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 6,399.88 | 4,976.52 | (1,423.36) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 6,399.88 | 4,976.52 | (1,423.36) | 0.00 | |
| 2025001594 | 06090015B | RE | 2025 | LAKE, SHAWN KEVIN | 11/13/2025 | **Value** | 281,900 | 225,800 | (56,100) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 1,408.37 | 1,128.10 | (280.27) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,408.37 | 1,128.10 | (280.27) | 0.00 | |
| 2025001626 | 06165003A | RE | 2025 | WIDEWATERS PRESCOT OWNERSH | 11/17/2025 | **Value** | 3,700,700 | 2,170,300 | (1,530,400) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 28,502.79 | 16,715.65 | (11,787.14) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 28,502.79 | 16,715.65 | (11,787.14) | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Value Change - Release**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001625 | 06165003R | RE | 2025 | WIDEWATERS PRESCOT OWNERSH | 11/17/2025 | **Value** | 1,069,400 | 438,000 | (631,400) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 8,236.52 | 3,373.48 | (4,863.04) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 8,236.52 | 3,373.48 | (4,863.04) | 0.00 | |
| 2025001624 | 06165713 | RE | 2025 | WIDEWATERS PRESCOT OWNERSH | 11/17/2025 | **Value** | 1,346,900 | 151,500 | (1,195,400) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 10,373.82 | 1,166.85 | (9,206.97) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 10,373.82 | 1,166.85 | (9,206.97) | 0.00 | |
| 2025001596 | 06189070 | RE | 2025 | CONN, JOHN JOSEPH | 11/13/2025 | **Value** | 382,800 | 82,800 | (300,000) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 1,994.01 | 431.31 | (1,562.70) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,994.01 | 431.31 | (1,562.70) | 0.00 | |
| 2025001583 | 06192608 | RE | 2025 | NIADZELKA, ALENA & KHUDZIAKOU, ALIAKSEI | 11/13/2025 | **Value** | 868,800 | 817,400 | (51,400) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 6,691.50 | 6,295.61 | (395.89) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 6,691.50 | 6,295.61 | (395.89) | 0.00 | |
| 2025001581 | 06198100 | RE | 2025 | ISMATULLAYEVA, SHAKHZODA & MIRALIMOV, DILSHOD | 11/12/2025 | **Value** | 696,500 | 564,700 | (131,800) | | CLERICAL ERROR |
| | | | | | | **Tax** | 3,235.94 | 2,623.60 | (612.34) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 3,235.94 | 2,623.60 | (612.34) | 0.00 | |
| 2025001592 | 06231001A | RE | 2025 | CH NESBIT LLC | 11/13/2025 | **Value** | 212,800 | 53,200 | (159,600) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 988.67 | 247.17 | (741.50) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 988.67 | 247.17 | (741.50) | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

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| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001591 | 06231001B | RE | 2025 | CH NESBIT LLC | 11/13/2025 | **Value** | 197,600 | 53,200 | (144,400) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 918.05 | 247.17 | (670.88) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 918.05 | 247.17 | (670.88) | 0.00 | |
| 2025001536 | 07138027 | RE | 2025 | FISHEL, ROBERT A | 11/6/2025 | **Value** | 572,500 | 523,000 | (49,500) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 2,860.21 | 2,612.91 | (247.30) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,860.21 | 2,612.91 | (247.30) | 0.00 | |
| 2025001619 | 07150001S | RE | 2025 | GURLOV, YELENA | 11/17/2025 | **Value** | 362,900 | 280,000 | (82,900) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 1,743.37 | 1,345.12 | (398.25) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,743.37 | 1,345.12 | (398.25) | 0.00 | |
| 2025001590 | 08234008B | RE | 2025 | DERMID, EDDIE F & DERMID, CINDY H | 11/13/2025 | **Value** | 610,800 | 560,500 | (50,300) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 3,104.09 | 2,848.46 | (255.63) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 3,104.09 | 2,848.46 | (255.63) | 0.00 | |
| 2025001618 | 08321003B | RE | 2025 | GUNN, KYRA A & GUNN, KENT T | 11/17/2025 | **Value** | 97,400 | 65,000 | (32,400) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 648.59 | 432.84 | (215.75) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 648.59 | 432.84 | (215.75) | 0.00 | |
| 2025001595 | 09072122 | RE | 2025 | CASCANTE, KEVIN & CASCANTE, ADRIANNA | 11/13/2025 | **Value** | 803,800 | 740,000 | (63,800) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 4,084.91 | 3,760.68 | (324.23) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 4,084.91 | 3,760.68 | (324.23) | 0.00 | |


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# Correction Listing Report

## Union County

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**Correction Type : Value Change - Release**

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|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001584 | 09078058 | RE | 2025 | RINEHART, AMY S & RINEHART, CHRISTOPHER | 11/13/2025 | **Value** | 1,080,300 | 935,300 | (145,000) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 5,490.08 | 4,753.19 | (736.89) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 5,490.08 | 4,753.19 | (736.89) | 0.00 | |
| 2025001635 | 09351017S | RE | 2025 | SIMPSON, BESSIE AYSCUE & SIMPSON, STEPHEN MICHAE | 11/21/2025 | **Value** | 484,000 | 430,900 | (53,100) | | CHANGE VALUE DUE TO AN APPEAL |
| | | | | | | **Tax** | 2,330.94 | 2,075.21 | (255.73) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,330.94 | 2,075.21 | (255.73) | 255.73 | |
| 2025001620 | 09369002I | RE | 2025 | MONROE AIRPORT INDUSTRIAL | 11/17/2025 | **Value** | 13,296,700 | 11,400,000 | (1,896,700) | | CHANGE VALUE PER BER |
| | | | | | | **Tax** | 116,239.75 | 99,658.80 | (16,580.95) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 116,239.75 | 99,658.80 | (16,580.95) | 0.00 | |
| 2025001516 | 310818 | PP | 2025 | BISHOP, JOHN LARRY HEIRS | 11/3/2025 | **Value** | 2,326 | 0 | (2,326) | | SOLD PP ASSET |
| | | | | | | **Tax** | 11.77 | 0.00 | (11.77) | | |
| **Public Notes:** | | | | | | **LL** | 1.18 | 0.00 | (1.18) | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 12.95 | 0.00 | (12.95) | 0.00 | |
| 2025001516 | 310818 | PP | 2024 | BISHOP, JOHN LARRY HEIRS | 11/3/2025 | **Value** | 1,896 | 0 | (1,896) | | SOLD PP ASSET |
| | | | | | | **Tax** | 12.77 | 0.00 | (12.77) | | |
| **Public Notes:** | | | | | | **LL** | 1.28 | 0.00 | (1.28) | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 14.05 | 0.00 | (14.05) | 0.00 | |
| 2025001630 | 311916 | PP | 2025 | BOJARSKI, THOMAS J | 11/17/2025 | **Value** | 4,169 | 0 | (4,169) | | TAXPAYER MOVED |
| | | | | | | **Tax** | 21.72 | 0.00 | (21.72) | | |
| **Public Notes:** | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 21.72 | 0.00 | (21.72) | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

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| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001524 | 407459 | PP | 2025 | BANC OF AMERICA LEASING & | 11/5/2025 | **Value** | 813,674 | 807,029 | (6,645) | | CLERICAL ERROR |
| **Public Notes:** | | | | | | **Tax** | 7,113.14 | 7,055.05 | (58.09) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 7,113.14 | 7,055.05 | (58.09) | 0.00 | |
| 2025001576 | 409367 | PP | 2025 | DOUG MCLAIN TRUCKING INC | 11/7/2025 | **Value** | 47,092 | 21,225 | (25,867) | | SOLD PP ASSET |
| **Public Notes:** | | | | | | **Tax** | 224.58 | 101.22 | (123.36) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 224.58 | 101.22 | (123.36) | 0.00 | |
| 2025001628 | 412111 | PP | 2025 | MARLIN LEASING CORPORATION | 11/17/2025 | **Value** | 197,742 | 183,846 | (13,896) | | CLERICAL ERROR |
| **Public Notes:** | | | | | | **Tax** | 1,523.01 | 1,415.98 | (107.03) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 1,523.01 | 1,415.98 | (107.03) | 0.00 | |
| 2025001525 | 413226 | PP | 2025 | PEPPER DINING INC | 11/5/2025 | **Value** | 297,949 | 297,949 | 0 | | LATE LIST PENALTY CHANGE |
| **Public Notes:** | | | | | | **Tax** | 2,604.67 | 2,604.67 | 0.00 | | |
| | | | | | | **LL** | 260.47 | 0.00 | (260.47) | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 2,865.14 | 2,604.67 | (260.47) | 0.00 | |
| 2025001637 | 577773 | PP | 2025 | PHILEMON, GARY ROGER | 11/26/2025 | **Value** | 17,801 | 15,055 | (2,746) | | CHANGE VALUE DUE TO AN APPEAL |
| **Public Notes:** | | | | | | **Tax** | 90.46 | 76.51 | (13.95) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 90.46 | 76.51 | (13.95) | 13.40 | |
| 2025001578 | 584472 | PP | 2025 | AEROKAGAN LLC | 11/12/2025 | **Value** | 620,000 | 575,000 | (45,000) | | CHANGE VALUE DUE TO AN APPEAL |
| **Public Notes:** | | | | | | **Tax** | 5,420.04 | 5,026.65 | (393.39) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 5,420.04 | 5,026.65 | (393.39) | 0.00 | |


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# Correction Listing Report

## Union County

### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Value Change - Release**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001532 | 587804 | PP | 2025 | BOLEN, GARY DENZIL JR | 11/6/2025 | **Value** | 1,453 | 497 | (956) | | TAXPAYER MOVED |
| **Public Notes:** | | | | | | **Tax** | 12.70 | 4.34 | (8.36) | | |
| | | | | | | **LL** | 1.27 | 0.43 | (0.84) | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 13.97 | 4.77 | (9.20) | 0.00 | |
| 2025001533 | 605295 | PP | 2025 | HARABEDIAN, LISA MICHELLE | 11/6/2025 | **Value** | 2,205 | 300 | (1,905) | | CLERICAL ERROR |
| **Public Notes:** | | | | | | **Tax** | 10.59 | 1.44 | (9.15) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 10.59 | 1.44 | (9.15) | 0.00 | |
| 2025001531 | 639634 | PP | 2025 | GE PRECISION HEALTHCARE LL | 11/5/2025 | **Value** | 38,737 | 38,737 | 0 | | LATE LIST PENALTY CHANGE |
| **Public Notes:** | | | | | | **Tax** | 338.64 | 338.64 | 0.00 | | |
| | | | | | | **LL** | 33.86 | 0.00 | (33.86) | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 372.50 | 338.64 | (33.86) | 0.00 | |
| 2025001633 | 654755 | PP | 2023 | | 11/17/2025 | **Value** | 4,321 | 1,771 | (2,550) | | TAXPAYER MOVED |
| **Public Notes:** | | | | | | **Tax** | 27.22 | 11.16 | (16.06) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 27.22 | 11.16 | (16.06) | 0.00 | |
| 2025001542 | 663818 | PP | 2024 | COURTNEY, BETTY RUSHING | 11/6/2025 | **Value** | 6,350 | 0 | (6,350) | | SOLD PP ASSET |
| **Public Notes:** | | | | | | **Tax** | 41.64 | 0.00 | (41.64) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 41.64 | 0.00 | (41.64) | 0.00 | |
| 2025001548 | 667733 | PP | 2024 | PHIFER, LINDA LEE | 11/6/2025 | **Value** | 29,813 | 0 | (29,813) | | TAXPAYER MOVED |
| **Public Notes:** | | | | | | **Tax** | 325.11 | 0.00 | (325.11) | | |
| | | | | | | **LL** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **INT** | 0.00 | 0.00 | 0.00 | | |
| | | | | | | **Tax TTL** | 325.11 | 0.00 | (325.11) | 175.30 | |


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# Correction Listing Report

## Union County



### Date Posted between 11/1/2025 and 11/30/2025

**Correction Type : Value Change - Release**

| Correction | Property Key | Source | Year | Name | Date Posted | | Original | Corrected | Corrected Diff | Refund Amount | Correction Reason |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2025001621 | D8312001E | RE | 2025 | TOURNAMENT DRIVE INVESTORS | 11/17/2025 | Value | 746,000 | 609,700 | (136,300) | | CHANGE VALUE PER BER |
| | | | | | | Tax | 4,967.61 | 4,059.99 | (907.62) | | |
| **Public Notes:** | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 4,967.61 | 4,059.99 | (907.62) | 0.00 | |
| 2025001623 | K8312001E80 | RE | 2025 | TOURNAMENT DRIVE INVESTORS | 11/17/2025 | Value | 6,584,100 | 5,380,000 | (1,204,100) | | CHANGE VALUE PER BER |
| | | | | | | Tax | 43,843.52 | 35,825.42 | (8,018.10) | | |
| **Public Notes:** | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 43,843.52 | 35,825.42 | (8,018.10) | 0.00 | |
| 2025001622 | K8312001E90 | RE | 2025 | TOURNAMENT DRIVE INVESTORS | 11/17/2025 | Value | 12,500 | 10,300 | (2,200) | | CHANGE VALUE PER BER |
| | | | | | | Tax | 59.61 | 49.12 | (10.49) | | |
| **Public Notes:** | | | | | | LL | 0.00 | 0.00 | 0.00 | | |
| | | | | | | INT | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Tax TTL | 59.61 | 49.12 | (10.49) | 0.00 | |
| | | | | **Totals for Type Value Change - Release :** | | **Value** | **46,757,428** | **36,820,409** | **(9,937,019)** | | |
| | | | | | | **Tax** | **320,880.62** | **252,317.89** | **(68,562.73)** | | |
| | | | | | | **LL** | **298.06** | **0.43** | **(297.63)** | | |
| | | | | | | **INT** | **0.00** | **0.00** | **0.00** | | |
| | | | | | | **Tax TTL** | **321,178.68** | **252,318.32** | **(68,860.36)** | **560.36** | |

**Grand Totals :**

| Year | Refund Amount |
|---|---|
| | **560.36** |

| | | | | |
|---|---|---|---|---|
| **Value** | **197,414,672** | **204,636,171** | **7,221,499** | |
| **Tax** | **1,568,423.94** | **1,616,703.28** | **48,279.34** | |
| **LL** | **4,578.24** | **17,661.40** | **13,083.16** | |
| **INT** | **0.00** | **3,205.76** | **3,205.76** | |
| **Tax TTL** | **1,573,002.18** | **1,637,570.44** | **64,568.26** | **560.36** |


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**File #:** 26-040 **Agenda Date:** 1/12/2026

**TITLE:**

Contract - Insurance Broker Services

**INFORMATION CONTACT:**

Jeff Morgan, Security Risk Management, Director, 407-592-7051

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Procurement Department partnered with the Security Risk Management Department to issue Request for Proposals #2026-019 Insurance Broker Service. On September 30, 2025, two proposals were received and reviewed by an evaluation team in accordance with applicable evaluation criteria for this project. As a result, the team requests approval to enter into a contract with the top scoring/ranked preferred offeror, USI Insurance Services, LLC, to provide insurance brokerage services. This contract has an initial term of two years with three, one-year renewal options at the sole discretion of the County and is subject to annual budget appropriation.

**FINANCIAL IMPACT:**

The anticipated annual cost for this service is $62,500 in years one and two. Costs for years three through five are $67,500, $70,000 and $72,500, respectively. Since this contract contains a two-year initial term and three one-year renewal options, a total of $335,000 is estimated to be spent. Funding is available in the adopted FY2026 budget with future expenditures subject to annual BOCC budget appropriation.

STATE OF NORTH CAROLINA

AGREEMENT

COUNTY OF UNION

THIS AGREEMENT is made and entered into _____, by and between UNION COUNTY, a political subdivision of the State of North Carolina, whose address is 500 North Main Street, Monroe, NC 28112, hereinafter "Union," and USI INSURANCE SERVICES, LLC, a North Carolina limited liability company, whose address is 8540 Colonnade Center Drive, Suite 111, Raleigh, NC 27615, hereinafter "Contractor."

W I T N E S S E T H

WHEREAS, Union desires that Contractor perform certain insurance brokerage services; and

WHEREAS, Contractor is willing to perform such services as described in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth, the parties hereto do each contract and agree with the other as follows:

1. SERVICES PERFORMED. Contractor agrees to perform the services as set forth in (i) Union's Request for Proposal No. 2026-019, "Insurance Broker Service," including Addendum No. 1 thereto dated September 12, 2025 (the "RFP"), and (ii) Contractor's proposal (the "Proposal"), which are each attached and incorporated herein by reference. This document (pages 1-6), the RFP, and the Proposal are collectively referred to herein as the "Agreement." In the event of any conflict among these documents, the RFP shall govern over the Proposal, and this document (pages 1-6) shall govern over the RFP and the Proposal.

2. FEE AND PAYMENT SCHEDULE. Union shall pay Contractor in accordance with the rates set forth in the attached "Appendix A – Pricing Form," which is incorporated herein by reference. Contractor shall invoice Union on an annual basis for Services performed, or upon such other schedule as may be agreed upon by the parties. Payment is due within thirty (30) days of receipt of an accurate invoice by Union's Finance Department. All payments shall be conditioned upon appropriation by the Union County Board of Commissioners of sufficient funds for each request for services.

3. TERM AND TERMINATION. **The Effective Date is January 1, 2026**. This Agreement shall have a term of two (2) years (the "Initial Term"). Upon completion of the Initial Term, Union may, in its sole discretion, elect to renew this Agreement for up to three (3) additional one (1)-year terms, each a "Renewal Term," upon written notice to the Contractor. Union may terminate this Agreement at any time, without cause, upon provision of ten (10) days' written notice to Contractor. In the event of termination without cause, Contractor shall be paid for services performed to the date of notification of termination by Union.

4. OWNERSHIP OF DOCUMENTS. All deliverables and any other contract documents prepared by Contractor, or any subcontractors or subconsultants under the terms of this Agreement ("the Documents"), shall be the property of Union. Contractor further acknowledges that Union is subject to Chapter 132 of the North Carolina General Statutes, the Public Records Act (the

"Act"), and that this Agreement, as well as any of the Documents as defined herein, shall be a public record as defined in such Act, and as such, will be open to public disclosure and copying.

5. INSURANCE. The attached Exhibit A, Insurance Requirements, is incorporated herein by reference.

6. INDEMNIFICATION. Contractor agrees to protect, defend, indemnify and hold Union, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind in connection with or arising out of this Agreement and/or the performance hereof that are due, in whole or in part, to the negligence of Contractor, its officers, employees, subcontractors or agents. Contractor further agrees to investigate, handle, respond to, provide defense for, and defend the same at its sole expense and agrees to bear all other costs and expenses related thereto.

7. DECLARATION BY CONTRACTOR. Contractor declares that Contractor has complied with all federal, state and local laws regarding the location and operation of Contractor's business and regarding business permits, certificates, and licenses that may be required to carry out the work to be performed under this Agreement.

8. FEDERAL, STATE, AND LOCAL TAXES. Neither federal, nor state, nor local income tax nor payroll tax of any kind shall be withheld or paid by Union on behalf of Contractor or the employees of Contractor. Contractor shall not be treated as an employee with respect to the services performed hereunder for federal or state tax purposes.

9. NOTICE TO CONTRACTOR REGARDING ITS TAX DUTIES AND LIABILITIES. Contractor understands that Contractor is responsible to pay, according to law, Contractor's income tax. If Contractor is not a corporation, Contractor further understands that Contractor may be liable for self-employment (social security) tax, to be paid by Contractor according to law.

10. FRINGE BENEFITS. Because Contractor is engaged in Contractor's own independently established business, Contractor is not eligible for, and shall not participate in, any employee pension, health or other fringe benefit plan of Union.

11. UNION NOT RESPONSIBLE FOR WORKERS' COMPENSATION. No workers' compensation insurance shall be obtained by Union concerning Contractor or the employees of Contractor. Contractor shall comply with the workers' compensation law concerning Contractor and the employees of Contractor.

12. NO AUTHORITY TO BIND UNION. Contractor has no authority to enter into contracts or agreements on behalf of Union. This Agreement does not create a partnership or any form of agency between the parties.

13. ASSIGNMENT. Neither Union nor Contractor shall assign, sublet or transfer any rights under or interest in this Agreement (including, but without limitation, monies that may become due or monies that are due) without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted

by law. Unless specifically stated to the contrary in any written consent to assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this Agreement.

14. NON-WAIVER. The failure of either party to exercise any of its rights under this agreement for a breach thereof shall not be deemed to be a waiver of such rights or a waiver of any subsequent breach.

15. HOW NOTICES SHALL BE GIVEN. Any notice given in connection with this agreement shall be given in writing and shall be delivered either by hand to the party or by certified mail, return receipt requested, to the party at the party's address stated herein. Any party may change its address stated herein by giving notice of the change in accordance with this paragraph.

16. APPLICABLE LAW AND JURISDICTION. This Agreement shall be construed and enforced in accordance with the laws of the State of North Carolina. The parties to this Agreement confer exclusive jurisdiction of all disputes arising hereunder upon the General Courts of Justice of Union County, North Carolina.

17. COMPLETE AGREEMENT. This Agreement contains the complete agreement of the parties regarding the terms and conditions of the Agreement, and there are no oral or written conditions, terms, warranties, understandings or other agreements pertaining thereto which have not been incorporated herein. This Agreement may be modified only by written instrument duly executed by both parties, or their respective successors in interest.

18. SEVERABILITY. The provisions hereof are severable, and should any provision be determined to be invalid, unlawful or otherwise null and void by any court of competent jurisdiction, the other provisions shall remain in full force and effect and shall not thereby be affected unless such ruling shall make further performance hereunder impossible or impose an unconscionable burden upon one of the parties.

19. AUTHORITY. Each party warrants that it has the corporate or other organizational power and authority to execute, deliver and perform this Agreement. Each party further warrants that the execution, delivery and performance by it of the Agreement has been duly authorized and approved by all requisite action of the party's management and appropriate governing body.

20. E-VERIFY. E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. Contractor shall ensure that Contractor and any subcontractor performing work under this Agreement: (i) uses E-Verify if required to do so by North Carolina law; and (ii) otherwise complies with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. A breach of this provision by Contractor will be considered a breach of this Agreement, which entitles Union to terminate this Agreement, without penalty, upon notice to Contractor.

[*Signatures follow on the next page.*]

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, have hereunto set their hands and seals, and have caused this Agreement to be duly executed, this the day and year first above written.

UNION COUNTY

By: _____ (SEAL)
Brian W. Matthews, County Manager

USI INSURANCE SERVICES, LLC

By: _____ (SEAL)

Approved as to Legal Form: RLM

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act.

_____
Deputy Finance Officer

**Exhibit A**
**Insurance Requirements**

**I. BASIC INSURANCE REQUIREMENTS.** At Contractor's sole expense, Contractor shall procure and maintain the following minimum insurances with insurers authorized to do business in North Carolina and rated A-VII or better by A.M. Best, or as otherwise authorized by the Union County Risk Manager.

A. WORKERS' COMPENSATION
Statutory (coverage for three or more employees) limits covering all employees, including Employer's Liability with limits of:

| | |
|---|---|
| $500,000 | Each Accident |
| $500,000 | Disease - Each Employee |
| $500,000 | Disease - Policy Limit |

B. PROFESSIONAL LIABILITY

$1,000,000 Claims Made

Contractor shall provide evidence of continuation or renewal of Professional Liability Insurance for a period of two (2) years following termination of the Agreement.

**II. ADDITIONAL INSURANCE REQUIREMENTS.**

A. The Contractor's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:

**UNION COUNTY, ITS OFFICERS, AGENTS AND EMPLOYEES ARE INCLUDED AS ADDITIONAL INSURED WITH RESPECT TO THE GENERAL LIABILITY INSURANCE POLICY.**

B. Before commencement of any work or event, Contractor shall provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. Contractor shall have no right of recovery or subrogation against Union County (including its officers, agents and employees).

D. It is the intention of the parties that the insurance policies afforded by Contractor shall protect both parties and be primary and non-contributory coverage for any and all losses covered by the above-described insurance.

E. Union County shall have no liability with respect to Contractor's personal property whether insured or not insured. Any deductible or self-insured retention is the sole responsibility of Contractor.

F. Notwithstanding the notification requirements of the Insurer, Contractor hereby agrees to notify County's Risk Manager at 500 North Main Street, Monroe, NC 28112, within two (2) days of the cancellation or substantive change of any insurance policy set out herein. Union, in its sole discretion, may deem failure to provide such notice as a breach of this Agreement.

G. The Certificate of Insurance should note in the Description of Operations the following:

Department: County Management
Contract #: 10059

H. Insurance procured by Contractor shall not reduce nor limit Contractor's contractual obligation to indemnify, save harmless and defend Union County for claims made or suits brought which result from or are in connection with the performance of this Agreement.

I. Certificate Holder shall be listed as follows:

Union County
Attention: Risk Manager
500 North Main Street
Monroe, NC 28112

J. If Contractor is authorized to assign or subcontract any of its rights or duties hereunder and in fact does so, Contractor shall ensure that the assignee or subcontractor satisfies all requirements of this Agreement, including, but not limited to, maintenance of the required insurances coverage and provision of certificate(s) of insurance and additional insured endorsement(s), in proper form prior to commencement of services.

## APPENDIX A – PRICING FORM

### RFP 2026-019 Insurance Broker Service

Insurance proposals for the following coverage for Union County shall be quoted net of commission. Offerors must provide a detailed annual fee proposal for the brokerage services described in this RFP. Include the total annual fee for procuring insurance coverage for the County's Property, General Liability, Automobile, Law Enforcement, Employee Benefits Liability, Employment Practice Liability, Umbrella, Crime, Professional Liability, Network Security & Privacy (Cyber), Excess Workers' Compensation, and Pollution coverage. The selected Broker may be asked to assist in evaluating and marketing appropriate coverage for Union County's portion of the CRWTP. Additionally, provide any proposed fees for optional services, such as evaluating the consolidation of additional insurance policies under a single brokerage agreement, along with assumptions used. Describe whether your compensation is based on a fixed fee, commission, or a combination thereof. Only clearly defined, fixed fees will be considered.

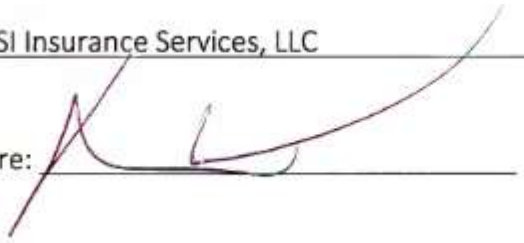
All travel, lodging (Union County Travel Policy applies), and miscellaneous support costs are to be included in these rates.

The initial term shall be a fixed-price fee, per annum, for a period of two (2) years, with the option to renew at Union County's discretion, for three (3) one-year terms, pending annual budget appropriation. Indicate below your annual rate for providing services as outlined in this proposal.

| Contract Year | Total Cost |
|---|---|
| Year 1 – 2 Annual Fee per year | $62,500 |
| Option Year 3 | $67,500 |
| Option Year 4 | $70,000 |
| Option Year 5 | $72,500 |

The fee quoted for Broker services for Union County shall include coverage for Union County's insurable interests in the Catawba River Water Treatment Plant (CRWTP), as provided under the County's property policy with Travelers. Lancaster County maintains separate coverage for its share, and the selected Broker may be asked to assist in evaluating and marketing coverage for Union County's portion only

Company Name: USI Insurance Services, LLC

Authorized Signature: 

Date: 09/30/2025


**Confidential.** © 2025 USI Insurance Services. All rights reserved.

# Request for Proposal No. 2026-019

# Insurance Broker Service

| | |
|---|---|
| **Due Date:** | September 30, 2025 |
| **Time:** | 10:00 AM EST |
| **Submittal Location:** | Electronic Submission (Refer to Section 2) |

**Procurement Contact:**

Juan Rodriguez-Cruz
Procurement Specialist
704.283.3519
Juan.Rodriguez-Cruz@unioncountync.gov

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# 1 NOTICE OF ADVERTISEMENT

**Union County, North Carolina**
**Request for Proposals No. 2026-019**
**Insurance Broker Service**

Electronic proposals will be received by Union County's Procurement and Contract Management Department. The proposal must be submitted electronically by 10:00 AM EST September 30, 2025. Refer to section 2.2 for submittal instructions.

Union County, North Carolina is seeking proposals from qualified firms to provide Insurance Broker Service.

Copies of the solicitation may be obtained from the locations listed below:

1. Download the Solicitation Documents from the Union County website: https://www.unioncountync.gov/departments/bids-procurement/current-bids

2. Download the Solicitation Documents from the State of North Carolina eVP website: https://evp.nc.gov/solicitations/ (Search County of Union)

All questions about the meaning or intent of the RFP Documents are to be submitted in writing to the Procurement Representative listed on the cover page (Juan.Rodriguez-ruz@unioncountync.gov) no later than **September 4, 2025, at 3:00 PM EST**.

Union County reserves the right to reject any or all proposals, to waive technicalities and to make such selection deemed in its best interest.

Union County reserves the right to award to multiple vendors.

Offerors are required to comply with the non-collusion requirements set forth in the Solicitation Documents.

Union County encourages good faith effort outreach to Minority Businesses (HUB Certified) and Small Businesses.

*--End of Advertisement--*

# 2 SUBMITTAL DETAILS

## 2.1 PROPOSAL SUBMISSION DEADLINE

All Proposals are to be received electronically by the Union County Procurement Department no later than **September 30, 2025, at 10:00 AM EST,** per the instructions below. Any proposals received after this date and time shall be rejected without exception.

## 2.2 PROPOSAL SUBMISSION REQUIREMENTS

The proposal must be submitted electronically using the following link: https://lfportal.unioncountync.gov/Forms/procurementsubmit. The proposal must be signed by a person who is authorized to bind the proposing Company. Instructions for preparing the proposal are provided herein.

Select the solicitation drop down arrow and choose this RFP from the list. Complete the form, upload your proposal as one (1) complete document, and select submit. The maximum size accepted is 30 MB. A delivery notification email, from LF-Forms@co.union.nc.us, will be sent as your confirmation of receipt. Please add this email address to your contact list.

**Paper submissions and/or email submissions will not be accepted.**

There is no expressed or implied obligation for Union County to reimburse for any expenses incurred in preparing proposals in response to this request.

Union County reserves the right to reject any or all proposals, to waive technicalities and to make such selection deemed in its best interest, cancel this solicitation, and award to multiple vendors.

## 2.3 PROPOSAL QUESTIONS

Proposal questions will be due on or before **September 4, 2025, at 3:00 PM EST.** The primary purpose of this is to provide participating vendors with the opportunity to ask questions, in writing, related to the RFP.

Submit questions by email to Juan Rodriguez-Cruz at Juan.Rodriguez-Cruz@unioncountync.gov by the deadline shown above. The email should identify the proposal number and title. All questions and answers may be posted as addenda on www.unioncountync.gov and https://evp.nc.gov/solicitations/.

## 2.4 PROPOSAL ADDENDUM

Union County may modify the RFP prior to the date fixed for submission of proposals by the issuance of an addendum. Should an Offeror find discrepancies or omissions in this RFP, or any other documents provided by Union County, the Offeror should immediately notify the County of such potential discrepancy in writing via email as noted above.

Any addenda to these documents shall be issued in writing. No oral statements, explanations, or commitments by anyone shall be of effect unless incorporated in the written addenda. Receipt of Addenda shall be acknowledged by the Offeror on Appendix C, Addendum and Anti-Collusion Form.

### 2.5 COMMUNICATION

All communications, any modifications, clarifications, amendments, questions, responses or any other matters related to this Request for Proposals must be made only through the Procurement Contact noted on the cover of this RFP. A violation of this provision is cause for the County to reject a Company's proposal. No contact regarding this document with other County employees is permitted and may be grounds for disqualification.

## 3 INTRODUCTION

### 3.1 COUNTY

The County (estimated population 263,386) is located in the central, southern piedmont. The County provides its citizens with a full array of services that include public safety, water/wastewater utilities and sanitation, human services, cultural and recreational activities, and general government administration.

### 3.2 PURPOSE

Union County (hereafter the "County"), through its Risk Management Division, is seeking qualified Property & Casualty (P&C) insurance broker firms to provide Broker Services in accordance with the specifications outlined in this Request for Proposal (RFP) document. The RFP process is the means by which the County will determine which P&C Insurance Broker Firm is most qualified to meet the needs for this project

## 4 SCOPE OF WORK

The County is seeking proposals from qualified firms to provide Broker Services. The requested brokerage services, should include the following:

### 4.1 EXPERIENCE

The County asks that all insurance carriers proposed by the Broker have a minimum of 5 years of demonstrated experience providing insurance coverage to public entities.

### 4.2 COLLUSION

By submitting an executed proposal, the signer certifies that this proposal is submitted competitively and without collusion, that none of the officers, directors, or owners of an unincorporated business entity has been convicted of any violations of the applicable General Statues, the Securities Act of 1933, or the Securities Exchange Act of 1934.

### 4.3 BROKER COMPENSATION

1. The successful bidder will be compensated on an annual fee basis for procuring insurance coverage for the County's Property, General Liability, Automobile, Law Enforcement, Employee Benefits Liability, Employment Practice Liability, Umbrella, Crime, Professional Liability, Network Security & Privacy (Cyber), Excess Workers' Compensation, and Pollution coverage.

2. As of July 2024, the Catawba River Water Treatment Plant (CRWTP) is included under Union County's property policy with Travelers. Coverage applies only to Union County's insurable interests. Due to the joint ownership with Lancaster County, SC, not all aspects of the CRWTP are covered under a single policy. The selected Broker may be asked to assist in evaluating and marketing appropriate coverage for Union County's portion of the CRWTP. The programs to be marketed for CRWTP include Property & Casualty coverage.

3. The County currently maintains a small number of additional insurance policies that have been brokered through other avenues. As part of this engagement, the County may seek to evaluate the feasibility and cost effectiveness of consolidating those policies under a single brokerage agreement. Therefore, the selected Broker may be asked to provide recommendations and pricing for assuming brokerage responsibilities for these additional lines of coverage.

### 4.4 DELIVERABLES

The County typically has completed necessary applications by March 15th of each year. The County's expectation is that insurance proposals will be received no later than May 15th.

## 5 DETAILED SUBMITTAL REQUIREMENTS AND INSTRUCTIONS

### 5.1 TERMS OF SUBMISSION

All material received from a person or company ("Respondent") in response to this solicitation shall become the property of Union County and will not be returned to the Respondent. Any and all costs incurred by a Respondent in preparing, submitting, or presenting submissions are the Respondent's sole responsibility and Union County shall not reimburse the Respondent. All responses to this solicitation will be considered a public record and subject to disclosure under applicable public records law.

Any material in a response which the Respondent considers a trade secret and exempt from disclosure as a public record under applicable law, including N.C.G.S. §§ 132-1.2 and 66-152, must be properly designated as a trade secret. In order to properly designate such material, the Respondent must: (I) submit any trade secret materials in a separate envelope, or file, from all other submitted material, being clearly marked as "Trade Secret – Confidential and Proprietary Information," and (ii) stamp the same trade secret/confidentiality designation on each page of the materials therein which contain trade secrets.

To the extent consistent with public records law, Union County will make reasonable efforts to maintain the confidential nature of trade secrets, as determined by Union County and subject to the conditions set forth herein. Respondent understands and agrees by submitting a response to this solicitation, that if a request is made to review or produce a copy of any information in the Respondent's materials which was properly labeled by the Respondent as a trade secret, Union County will notify the Respondent of the request and the date that such materials will be released to the requestor unless the Respondent obtains a court order enjoining that disclosure. If the Respondent fails to obtain the court order enjoining disclosure prior to that date, Respondent understands and agrees that Union County will release the requested information to the requestor on that date.

Furthermore, the Respondent also agrees to indemnify and hold harmless Union County and each of its officers, employees, and agents from all costs, damages, and expenses incurred in connection with refusing to disclose any material that has been designated as a trade secret by Respondent.

## 5.2 PROPOSAL FORMAT

**The County desires all responses to be identical in format in order to facilitate comparison.** While the County's format may represent a departure from the Offeror's preference, the County requests adherence to the format. All responses are to be in the format described below.

Offerors should prepare their proposals in accordance with the instructions outlined in this section. Each Offeror is required to submit the proposal electronically – Refer to Section 2.2. Each section should be identified as described below. Proposals should be prepared as simply as possible and provide a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the RFP.

The successful Offeror's proposal must include all responses to the requirements contained within this RFP and all appendices (if applicable) must be completed in their entirety.

The utmost attention should be given to accuracy, completeness, and clarity of content. All parts, pages, figures, or tables should be numbered and clearly labeled. Response information should be limited to pertinent information only. Marketing and sales type information is not to be included.

The RFP should include a response to each of the following criteria. **Failure to address each area could result in rejection of a proposal.** Please provide a table of contents in the format of the proposal requirements along with tabs identifying each section and subsection. Include examples of procedures, reports, or other information where applicable.

**The proposal should be organized and identified by sections as follows:**

- **Section A –** Cover Letter
- **Section B –** Company Background and Experience
- **Section C –** Proposed Brokerage Services
- **Section D –** Broker Team and Implementation Plan
- **Section E –** References
- **Section F –** Cost Proposal
- **Section G –** Required Forms

    - Appendix A – Pricing Form
    - Appendix B – Proposal Submission (signed)
    - Appendix C – – Addenda Receipt and Anti-Collusion (signed)

**The instructions to submit information for this proposal are listed below.**

Omissions and incomplete answers may be deemed unresponsive.

### 5.2.1 SECTION A – COVER LETTER

The proposal must include a cover letter attesting to its accuracy and signed by an individual authorized to execute binding legal documents on behalf of the Offeror. Include the following:

- Legal company name and DBA (if applicable).
- Company address, telephone number and website address.
- Location providing service, address, and telephone number.
- Name of single point of contact, title, direct telephone number and/or extension, and direct email address. (required)
- Name of person with binding authority, title, address, direct telephone number and/or extension, and email address.
- Make the following representations and warranty in the cover letter, the falsity of which might result in rejection of its proposal: "The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts."

### 5.2.2 SECTION B – COMPANY BACKGROUND AND EXPERIENCE

This section provides each company with the opportunity to demonstrate how its history, organization, and partnerships differentiate it from other companies. Careful attention should be paid to providing information relevant to Union County needs.

- Provide company history, and number of years in business under the current organizational name, structure and services offered.
- Describe your company's complete corporate structure, including any parent companies, subsidiaries, affiliates and other related entities.
- How many public sector (cities and counties) clients does your company have?
- Provide a management organization chart of your company including director and officer positions and names and the reporting structure.
- Provide detailed description of efforts your firm will undertake to achieve client satisfaction and to satisfy the requirements of the solicitation.
- List any projects or services terminated by a government entity. Please disclose the government entity that terminated and explain the reason for the termination.
- Are audited or otherwise verifiable financial statements available upon request?
- Is the offeror's organization involved in any pending litigation that may affect its ability to provide its proposed solution or ongoing maintenance or support of its products and services.
- Detailed description of specific tasks you will require from County staff. Explain what the respective roles of County staff and your staff would be to complete the tasks specified herein.

### 5.2.3 SECTION C – PROPOSED BROKERAGE SERVICES

Based on the information provided in this RFP, please provide a detailed description of the brokerage services you propose to deliver. The County is seeking comprehensive broker services for Property, General Liability, Automobile, Law Enforcement,

Employee Benefits Liability, Employment Practice Liability, Umbrella, Crime, Professional Liability, Network Security & Privacy (Cyber), Excess Workers' Compensation, and Pollution coverage. Describe your process for marketing and securing coverage with carriers that meet the County's requirements, including identification of proposed carriers (each with a minimum of five years of experience providing coverage to public entities), your strategy for obtaining competitive quotes, and any additional risk management or consulting services you offer. As of July 2024, the Catawba River Water Treatment Plant (CRWTP) is included under Union County's property policy with Travelers. Coverage applies only to Union County's insurable interests. Due to the joint ownership with Lancaster County, SC, not all aspects of the CRWTP are covered under a single policy. The selected Broker may be asked to assist in evaluating and marketing appropriate coverage for Union County's portion of the CRWTP. If applicable, describe how you would approach evaluating consolidation of other County insurance policies under a single brokerage agreement. Only established and proven brokerage services will be considered.

### 5.2.4 SECTION D – BROKER TEAM AND IMPLEMENTATION PLAN

This section covers your proposed broker team and implementation plan for this engagement. Please respond with as much relevant detail as possible given the information you've been provided in this RFP. Describe your communication and project management approach to ensure timely deliverables.

- Project Team: Provide names, roles, involvement levels and durations, and relevant experience for each person on your brokerage team who will serve the County, highlighting municipal and public-sector experience.

- Timeline: Provide a schedule outlining the key milestones and tasks for marketing and securing insurance coverage, including target dates for application completion (around March 15), receipt of carrier proposals (no later than May 15), carrier marketing, and policy binding.

### 5.2.5 SECTION E – REFERENCES

Provide, at a minimum, three (3) comparable clients with whom your firm has an established relationship similar to the Scope of Work outlined in this RFP and one former client that stopped doing business with you and include the following:

- Company/Government Entity
- Contact Name and Title
- Address
- Direct Phone Number
- Email Address
- Length of Relationship

### 5.2.6 SECTION F – COST PROPOSAL

Offerors must provide a detailed annual fee proposal for the brokerage services described in this RFP. Include the total annual fee for procuring insurance coverage for the County's Property, General Liability, Automobile, Law Enforcement, Employee Benefits Liability, Employment Practice Liability, Umbrella, Crime, Professional Liability, Network Security & Privacy (Cyber), Excess Worker's Compensation, and Pollution coverage. The selected Broker may be asked to assist in evaluating and marketing appropriate coverage for Union County's portion of the CRWTP. Additionally, provide any proposed fees for optional services, such as evaluating the consolidation of additional insurance policies under a single brokerage agreement, along with assumptions used. Describe whether your compensation is based on a fixed fee, commission, or a combination thereof. Only clearly defined, fixed fees will be considered. Refer to appendix A.

### 5.2.7 SECTION G – REQUIRED SIGNATURE FORMS

Offerors must include completed copies of the following documents:

1. Appendix B – Proposal Submission Form (signed)
2. Appendix C – Addenda Receipt and Anti-Collusion (signed)

# 6 EVALUATION CRITERIA AND SELECTION PROCESS

## 6.1 SELECTION PARTICIPANTS

1. Maintaining the integrity of the RFP process is of paramount importance for the County. To this end, please do not contact any members of Union County or its staff regarding the subject matter of this RFP until a selection has been made, other than the County's designated contact person identified in the introduction to this RFP.
2. Representatives of Union County (Evaluation Team) will read, review, and evaluate the RFP independently based on the evaluation criteria. Union County reserves the right to conduct interviews with a shortlist of selected Offerors. Failure to abide by this requirement shall be grounds for disqualification from this selection process.

3. At its sole discretion, the Owner may ask written questions of Offerors, seek written clarification, and conduct discussions with Offerors on the RFPs.
4. The County reserves the right to determine the suitability of proposals on the basis of a proposal meeting scope and submittal criteria listed in the RFP. Evaluation criteria and other relevant RFP information will be used to assist in determining the finalist Vendor.

## 6.2 EVALUATION SELECTION PROCESS

A weighted analysis of the evaluation criteria will be utilized to determine the Vendor that represents the best value solution for the County.

In the evaluation and scoring/ranking of Offerors, the Owner will consider the information submitted in the RFP as well as the meetings (if applicable) with the respect to the evaluation criteria set forth in the RFP.

The initial evaluation criteria/factors and relative weights listed below will be used to recommend selection of the Proposed Offeror or for the purpose of selecting Short-Listed Offerors. The County may choose to award without engaging in interview discussions. The criteria is outlined on the following page:

| RFP Evaluation Criteria | Weights |
|---|---|
| Company Background and Experience | 25% |
| Brokerage Services | 35% |
| Broker Team and Implementation Plan | 20 % |
| Cost Proposal & Compliance with Submittal Requirements | 20% |

After identification of Short-Listed Offerors, the Owner may or may not decide to invite Short-Listed firms to interview. If interviews are scheduled with the Short-Listed Offerors, previous evaluation and rankings are not carried forward. For the purpose of selecting a Preferred Offeror, the evaluation criteria will be given the following relative weights:

| RFP Interview/Presentation Criteria | Weights |
|---|---|
| Proposed Brokerage Services, Broker Team and Implementation Plan | 65% |
| Cost, Quality and Relevance of Interview as it Relates to the Scope of the RFP | 35% |

## 6.3 AWARD PROCEDURE

The County reserves the right to make an award without further discussion of the proposals received. Therefore, it is important that the proposal be submitted initially on the most favorable terms. It is understood that any proposal submitted will become part of the public record.

The County reserves the right to award to multiple vendors.

Union County (UC) reserves the right to reject any or all proposals, to waive technicalities and to make such selection deemed in its best interest.

A proposal may be rejected if it is incomplete. Union County may reject any or all proposals and may waive any immaterial deviation in a proposal.

The County may accept that proposal that best serves its needs, as determined by County officials in their sole discretion.

More than one proposal from an individual, firm, partnership, corporation or association under the same or different names, will not be considered.

County may select and enter into negotiations with the next most advantageous Offeror if negotiations with the initially chosen Offeror are not successful.

The award document will be a Contract incorporating, by reference, all the requirements, terms and conditions of the solicitation and the Offeror's proposal as negotiated.

# 7 GENERAL CONDITIONS AND REQUIREMENTS

## 7.1 TERMS AND CONDITIONS

The contract award may have an initial term of two (2) years with three (3) one-year renewal options at the County's discretion, pending annual budget approval.

All payroll taxes, liability and worker's compensation are the sole responsibility of the Offeror. The Offeror understands that an employer/employee relationship does not exist under this contract.

All proposals submitted in response to this request shall become the property of Union County and as such, may be subject to public review.

Union County has the right to reject any or all proposals, to engage in further negotiations with any Company submitting a proposal, and/or to request additional information or clarification. The County is not obligated to accept the lowest cost proposal. The County may accept that proposal that best serves its needs, as determined by County officials in their sole discretion.

## 7.2 CONTRACTUAL OBLIGATIONS

The contents of this Proposal and the commitments set forth in the Proposal shall be considered contractual obligations if a contract ensues. Failure to accept these obligations may result in cancellation of the award. All legally required terms and conditions shall be incorporated into final contract agreements with the selected Service.

## 7.3 SUB-CONTRACTOR/PARTNER DISCLOSURE

A single Company may propose the entire solution. If the proposal by any Company requires the use of subcontractors, partners, and/or third-party products or services, this must be clearly stated in the proposal. The Company submitting the proposal shall remain solely responsible for the performance of all work, including work that is done by subcontractors.

## 7.4 EXCEPTION TO THE RFP

An "exception" is defined as the Contractor's inability or unwillingness to meet a term, condition, specification, or requirement in the manner specified in the RFP. All exceptions taken must be identified and explained in writing and must specifically reference the relevant section(s) of this RFP. Other than exceptions that are stated in compliance with this Section, each proposal shall be deemed to agree to comply with all terms, conditions, specifications, and requirements of this RFP. If the Contractor provides an alternate solution when taking an exception to a requirement, the benefits of this alternate solution and impact, if any, on any part of the remainder of the Contractor's solution, must be described in detail.

## 7.5 MODIFICATION OR WITHDRAWAL OF PROPOSAL

Prior to the scheduled closing time for receiving proposals, any Offeror may withdraw their proposal. After the scheduled closing time for receiving proposals, no proposal may be withdrawn for 120 days. Only written requests for the modification or correction of a previously submitted proposal that are addressed in the same manner as proposals and are received by the County prior to the closing time for receiving proposals will be accepted.

## 7.6 EQUAL EMPLOYMENT OPPORTUNITY

All Firms will be required to follow Federal Equal Employment Opportunity (EEO) policies. Union County will affirmatively assure that on any project constructed pursuant to this advertisement, equal employment opportunity will be offered to all persons without regard to race, color, creed, religion, national origin, sex, and marital status, status with regard to public assistance, membership or activity in a local commission, disability, sexual orientation, or age.

## 7.7 MINORITY AND SMALL BUSINESS PARTICIPATION PLAN

It is the policy of Union County that Minority Businesses (MBEs), Disadvantaged Business Enterprises (DBEs) and other small businesses shall have the opportunity to compete fairly in contracts financed in whole or in part with public funds. Consistent with this policy, Union County will not allow any person or business to be excluded from participation in, denied the benefits of, or otherwise be discriminated against in connection with the award and performance of any contract because of sex, race, religion, or national origin.

## 7.8 LICENSES

The successful Firm(s) shall have and maintain a valid and appropriate business license (if applicable), meet all local, state, and federal codes, and have current all required local, state, and federal licenses.

## 7.9 E-VERIFY

E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. Offeror/Firm shall ensure that Firm and any Sub-Contractor performing work under this contract: (a) uses E-Verify if required to do so; and (ii) otherwise complies with applicable law.

## 7.10 DRUG-FREE WORKPLACE

During the performance of this Request, the Offeror agrees to provide a drug-free workplace for his employees; post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the workplace and specify the actions that will be taken against employees for violations of such prohibition; and state in all solicitations or advertisements for employees placed by or on behalf of the firm that the Offeror maintains a drug-free workplace.

For the purposes of this section, "drug-free workplace" means a site for the performance of work done in connection with a specific contract awarded to a Service Provider/Firm in accordance with this chapter, the employees of whom are prohibited from engaging in the unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the Request.

## 7.11 INSURANCE

One or more of the following insurance limits may be required if it is applicable to the project. The County reserves the right to require additional insurance depending on the nature of the agreement.

At Contractor's sole expense, Contractor shall procure and maintain the following minimum insurances with insurers authorized to do business in North Carolina and rated A-VII or better by A.M. Best.

A. WORKERS' COMPENSATION
   i. (for any agreement unless otherwise waived by the Risk Manager)
   ii. Statutory limits (where Contractor has three or more employees) covering all employees, including Employer's Liability with limits of:

      1. $500,000 Each Accident
      2. $500,000 Disease – Each Employee
      3. $500,000 Disease – Policy Limit

B. COMMERCIAL GENERAL LIABILITY
   1. (for any agreement unless otherwise waived by the Risk Manager)
   ii. Covering Ongoing and Completed Operations involved in this Agreement.

      1. $2,000,000 General Aggregate
      2. $2,000,000 Products/Completed Operations Aggregate
      3. $1,000,000 Each Occurrence
      4. $1,000,000 Personal and Advertising Injury Limit
      5. $5,000 Medical Expense Limit

C. COMMERCIAL AUTOMOBILE LIABILITY
   i. (for any agreement involving the use of a contractor vehicle while conducting services associated with the agreement)
      1. $1,000,000 Combined Single Limit – Any Auto

D. PROFESSIONAL LIABILITY
   i. (for any agreement providing professional service such as engineering, architecture, surveying, consulting services, etic)
      1. $1,000,000 Claims Made
   ii. Contractor shall provide evidence of continuation or renewal of Professional Liability Insurance for a period of two (2) years following termination of the Agreement.

E. POLLUTION LIABILITY INSURANCE
   1. (for any agreement involving the clean-up or transportation of pollutants)
      2. $1,000,000 Claims Made
   ii. Contractor shall provide evidence of continuation or renewal of Pollution Liability Insurance for a period of two (2) years following termination of the Agreement.

F. NETWORK SECURITY & PRIVACY LIABILITY (CYBER)
   1. (for any agreement involving software applications)
   ii. $1,000,000 Claims Made
   iii. Contractor shall provide evidence of continuation or renewal of Technology Errors & Omissions Insurance for a period of two (2) years following termination of the Agreement.

G. Builder's Risk
   i. (for any agreement involving above ground construction projects)
   ii. Amount of Contract

**ADDITIONAL INSURANCE REQUIREMENTS**

A. The Contractor's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:
   i. **UNION COUNTY, ITS OFFICERS, AGENTS AND EMPLOYEES ARE INCLUDED AS ADDITIONAL INSURED WITH RESPECTS TO THE GENERAL LIABILITY INSURANCE POLICY.**
   ii. Additional Insured status for Completed Operations shall extend for a period of not less than three (3) years from the date of final payment.

B. Before commencement of any work or event, Contractor shall provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. Contractor shall have no right of recovery or subrogation against Union County (including its officers, agents and employees).

D. It is the intention of the parties that the insurance policies afforded by Contractor shall protect both parties and be primary and non-contributory coverage for any and all losses covered by the above-described insurance.

E. Union County shall have no liability with respect to Contractor's personal property whether insured or not insured. Any deductible or self-insured retention is the sole responsibility of Contractor.

F. Notwithstanding the notification requirements of the Insurer, Contractor hereby agrees to notify County's Risk Manager at 500 N. Main Street # 130, Monroe, NC 28112, within two (2) days of the cancellation or substantive change of any insurance policy set out herein. Union, in its sole discretion, may deem failure to provide such notice as a breach of this Agreement.

G. The Certificate of Insurance should note in the Description of Operations the following:

a. Department: _____
b. Contract #: _____

H. Insurance procured by Contractor shall not reduce nor limit Contractor's contractual obligation to indemnify, save harmless and defend Union County for claims made or suits brought which result from or are in connection with the performance of this Agreement.

I. Certificate Holder shall be listed as follows:

a. Union County Risk Management
b. 500 N. Main Street
c. Monroe, NC 28112

J. If Contractor is authorized to assign or subcontract any of its rights or duties hereunder and in fact does so, Contractor shall ensure that the assignee or subcontractor satisfies all requirements of this Agreement, including, but not limited to, maintenance of the required insurances coverage and provision of certificate(s) of insurance and additional insured endorsement(s), in proper form prior to commencement of services.

## 7.12 INDEMNIFICATION

Contractor agrees to protect, defend, indemnify and hold Union County, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind in connection with or arising out of this agreement and/or the performance hereof that are due, in whole or in part, to the negligence of the Contractor, its officers, employees, subcontractors or agents. Contractor further agrees to investigate, handle, respond to, provide defense for, and defend the same at its sole expense and agrees to bear all other costs and expenses related thereto.

*--Intentionally Left Blank—*

# 8 APPENDIX A – PRICING FORM

**RFP 2026-019 Insurance Broker Service**

**SUBMIT WITH PROPOSAL**

Insurance proposals for the following coverage for Union County shall be quoted net of commission. Offerors must provide a detailed annual fee proposal for the brokerage services described in this RFP. Include the total annual fee for procuring insurance coverage for the County's Property, General Liability, Automobile, Law Enforcement, Employee Benefits Liability, Employment Practice Liability, Umbrella, Crime, Professional Liability, Network Security & Privacy (Cyber), Excess Workers' Compensation, and Pollution coverage. The selected Broker may be asked to assist in evaluating and marketing appropriate coverage for Union County's portion of the CRWTP. Additionally, provide any proposed fees for optional services, such as evaluating the consolidation of additional insurance policies under a single brokerage agreement, along with assumptions used. Describe whether your compensation is based on a fixed fee, commission, or a combination thereof. Only clearly defined, fixed fees will be considered.

All travel, lodging (Union County Travel Policy applies), and miscellaneous support costs are to be included in these rates.

The initial term shall be a fixed-price fee, per annum, for a period of two (2) years, with the option to renew at Union County's discretion, for three (3) one-year terms, pending annual budget appropriation. Indicate below your annual rate for providing services as outlined in this proposal.

| Contract Year | Total Cost |
|---|---|
| Year 1 – 2 Annual Fee per year | $ per year |
| Option Year 3 | $ |
| Option Year 4 | $ |
| Option Year 5 | $ |

The fee quoted for Broker services for Union County shall include coverage for Union County's insurable interests in the Catawba River Water Treatment Plant (CRWTP), as provided under the County's property policy with Travelers. Lancaster County maintains separate coverage for its share, and the selected Broker may be asked to assist in evaluating and marketing coverage for Union County's portion only

**Company Name:** _____

**Authorized Signature:** _____ **Date:** _____

# 9 APPENDIX B – PROPOSAL SUBMISSION FORM

**RFP 2026-019 Insurance Broker Service**

**SUBMIT WITH PROPOSAL**

***This Proposal is submitted by:***

Company Legal Name: _____

Representative Name: _____

Representative Signature: _____

Representative Title: _____

Address: _____

City/State/Zip: _____

Email Address: _____

Phone Number: _____

Website Address: _____

**It is understood that Union County reserves the right to reject any and all proposals, to make awards according to the best interest of the County, to waive formalities, technicalities, to recover and resubmit this project. Proposal is valid for 120 calendar days from the Proposal due date and is submitted by an executive of the company that has authority to contract with Union County, NC.**

Name: _____

Title: _____

Signature: _____

Date: _____

## 10 APPENDIX C – ADDENDUM AND ANTI-COLLUSION FORM

**RFP 2026-019 Insurance Broker Service**

**SUBMIT WITH PROPOSAL**

Please acknowledge receipt of all addenda by including this form with your Proposal. Any questions or changes received will be posted as an addendum on www.co.union.nc.us and/or www.ips.state.nc.us. It is your responsibility to check for this information.

| Addendum No. | Date Downloaded |
|---|---|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

**I certify that this proposal is made in good faith and without collusion with any other offeror or officer or employee of Union County.**

Company Name: _____

Name: _____

Title: _____

Email Address: _____

Signature: _____

Date: _____

# 11 APPENDIX D – TEMPLATE CONTRACT

**RFP 2026-019 Insurance Broker Service**

**DO NOT SUBMIT WITH PROPOSAL**

UNIONCOUNTY
north carolina

# Request for Proposals 2026-019

## Insurance Broker Service

## ADDENDUM No. 1

## ISSUE DATE: September 12, 2025

Responding Offerors on this project are hereby notified that this Addendum shall be made a part of the above named RFP document.

The following items add to, modify, and/or clarify the RFP documents and shall have the full force and effect of the original Documents. This Addendum shall be acknowledged by the Offeror in the RFP document.

## Delete/Add/Replace Section

1. **Add: Addendum 1 Spreadsheet**

   Located at the end of addendum 1

2. **Add: Addendum 1 Redacted COI**

   Located at the end of addendum 1

## Question/Answer Section

1. **Question:** Please provide a detailed schedule of Insurance that Includes current coverage type, carriers, policy limits, deductibles, total premium as well as TIV.

   **Answer:** I have attached a document which may help with question number one, with the caveat that all of this information would be disclosed and discussed throughout the process. This is essentially what the RFP is for.

2. **Question:** In addition to broking annual placements, what other services is your current broker(s) providing to the county & how often? For example, claims advocacy, safety & loss control meetings, stewardship, contract reviews (how many per year), etc.?

   **Answer:** Consulting, advocacy, and others as needed.

3. **Question:** Is your broker compensated by a flat fee, commission or combination of both? Please detail which lines of coverage include commission and the percent (%) of commission paid?

   **Answer:** Flat Fee.

4. **Question:** Are there any wholesalers being used on the program? If so, what is the percent of commission being paid in compensation?

   **Answer:** No

5. **Question:** What is the reason for the RFP being issued?

   **Answer:** Market Evaluation.

6. **Question:** Are there any services the current broker is not providing that Union County would like to have? If so, please provide the CBA and which facilities are unionized.

   **Answer:** Potentially. There is not a specific service in mind, but we are looking forward to learning about services we may not currently have or utilize.

7. **Question:** Per Page 7, 4.3, #3, Please provide further clarification as to what small amount of policies are being written through "other avenues" and what do they consist of? How would you like for us to price for these policies?

   **Answer:** There are two policies (volunteer Ins & Medical Malpractice) which were brokered outside of our P&C broker. All we would like is to see if we would be able to broker those renewals to have everything under one roof. Would just look to see what prices could be obtained.

8. **Question:** The programs for P&C coverage for the CRWTP…Please clarify the coverages that are in place and/or expected to be placed by the successful broker? Would the proposed compensation for them be an additional or standard commission?

   **Answer:** Flat rate part of contract. There is property coverage in place at the CRWTP in addition to some liability coverages.

9. **Question:** Provide a summary of insurance coverages including current carriers, limits, exposures, and program structure.

   **Answer:** I have attached a document which may help with question number one, with the caveat that all of this information would be disclosed and discussed throughout the process. This is essentially what the RFP is for.

10. **Question:** Is the county seeking to use a bundled or unbundled solution? Will the county want the broker to help with TPA selection and management?

    **Answer:** May need clarification on the difference between bundled and unbundled solutions. TPA input would be welcomed when that renewal time comes.

11. **Question:** Supply copies of historical claims reports for all lines.

    **Answer:** At times we may need historical claim information.

12. **Question:** Provide details of claims support, training and risk control services provided by your broker and what additional resources are you seeking.

    **Answer:** Consulting, advocacy, and others as needed.

13. **Question:** Provide details of claims support, training and risk control services provided by your insurance carriers and what additional resources are you seeking.

    **Answer:** Consulting, advocacy, and others as needed.

14. **Question:** What specific goals is the County looking to achieve through the brokered services RFP?.

    **Answer:** Market Evaluation.

15. **Question:** What is your annual budget for insurance premiums excluding broker fees.

    **Answer:** Not available

16. **Question:** What is your current broker fee?

    **Answer:** Not available at this time. For this information, please submit a Public Records request through the link provided below.

    **Union County Public Communications - Public Records Request**

17. **Question:** Will you provide a schedule of current insurance policies.

    **Answer:** I have attached a document which may help with question number one, with the caveat that all of this information would be disclosed and discussed throughout the process. This is essentially what the RFP is for.

18. **Question:** If you are willing to provide a schedule of current insurance policies, will you include the following for each policy in that schedule?

    1) **Answer:** The bulk of our P&C policies are with Travelers for our Auto & GL Lines. Most deductibles and lines can be found in the attached
        - Insurance carrier.
        - Policy term.
        - Policy limits of insurance.
        - Policy deductibles
        - Self-Insured Retentions
        - Recent loss run or loss history report or confirm there have been no losses reported.

19. **Question:** Are there any lines of insurance currently self-insured?

    **Answer:** Workers' Compensation is self-insured and we utilize a TPA for claim-handling.

20. **Question:** Who is the current broker and how long have they managed the account.

    **Answer:** Not available at this time. For this information, please submit a Public Records request through the link provided below.

    **Union County Public Communications - Public Records Request**

21. **Question:** Are you looking for the broker to provide other services such as loss control or claims management?

    **Answer:** Yes.

22. **Question:** Can you disclose the current compensation.

**Answer:** Not available at this time. For this information, please submit a Public Records request through the link provided below.

**Union County Public Communications - Public Records Request**

**Attached:**

**Addendum 1 Spreadsheet.**

**Addendum 1 Redacted COI.**

*End of Addendum No. 1*

**Property & Inland Marine**

| | | |
|---|---|---|
| Deductibles: | | |
| Windstorm or Hail | $ | 100,000.00 |
| Flood | $ | 100,000.00 |
| Earthquake | $ | 100,000.00 |
| Equipment Breakdown | $ | 50,000.00 |
| Contractors Equipment | $ | 5,000.00 |
| All Other Perils | $ | 50,000.00 |

**Crime**

| | | |
|---|---|---|
| Employee Theft - Per Loss | | 1000000 |
| Forgery Or Alteration | | 1000000 |
| On Premises | | 1000000 |
| In Transit | | 1000000 |
| Money Orders & Counterfeit Mon | | 1000000 |
| Computer Fraud | | 1000000 |
| Funds Transfer Fraud | | 1000000 |
| | | |
| Retention | | 10000 |
| Faithful Performance of Duty Cov | | Included |
| Claim Expense w/ $0 Retention | | 5000 |

Network Security Liability

| | | |
|---|---|---|
| Limit of Liability | $ | 3,000,000.00 |
| Coverage Section | | |
| Security & Privacy Liability | $ | 3,000,000.00 |
| Regulatory Action Sublimit of Liat | $ | 3,000,000.00 |
| Network Interruption Insurance | $ | 3,000,000.00 |
| Waiting Hours Period | | 12 Hours |
| Event Management Insurance | $ | 3,000,000.00 |
| Cyber Extortion Insurance | $ | 3,000,000.00 |
| Medial Content | $ | 3,000,000.00 |
| | | |
| Retention (for all above) | $ | 100,000.00 |

| | | |
|---|---|---|
| Reputation Guard | 50000 | 50000 |
| Retention | 0 | 0 |

Client#: 1536345 UNIONCOU5

# ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 6/30/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

| PRODUCER | CONTACT NAME: | |
|---|---|---|
| | PHONE (A/C, No, Ext): | FAX (A/C, No): |
| | E-MAIL ADDRESS: | |

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : | |
| INSURER B : | |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

INSURED
Union County
500 North Main Street,
Suite 130
Monroe, NC 28112

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY | | | | 07/01/2025 | 07/01/2026 | EACH OCCURRENCE | $1,000,000 |
| | CLAIMS-MADE [X] OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $1,000,000 |
| | X BI/PD Ded:25000 | | | | | | MED EXP (Any one person) | $ |
| | | | | | | | PERSONAL & ADV INJURY | $1,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $2,000,000 |
| | POLICY [X] PRO-JECT [ ] LOC | | | | | | PRODUCTS - COMP/OP AGG | $2,000,000 |
| | OTHER: | | | | | | | $ |
| A | AUTOMOBILE LIABILITY | | | | 07/01/2025 | 07/01/2026 | COMBINED SINGLE LIMIT (Ea accident) | $1,000,000 |
| | X ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY [ ] SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | X HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| B | X UMBRELLA LIAB [X] OCCUR | | | | 07/01/2025 | 07/01/2026 | EACH OCCURRENCE | $10,000,000 |
| | EXCESS LIAB [ ] CLAIMS-MADE | | | | | | AGGREGATE | $10,000,000 |
| | DED [X] RETENTION $10000 | | | | | | | $ |
| C | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N | | | | 07/01/2025 | 07/01/2027 | X PER STATUTE [ ] OTH-ER | |
| | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N | N / A | | | | | E.L. EACH ACCIDENT | $1,000,000 |
| | (Mandatory in NH) | | | | | | E.L. DISEASE - EA EMPLOYEE | $ |
| | If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | E.L. DISEASE - POLICY LIMIT | $ |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Evidence of Insurance for Union County, NC.

CERTIFICATE HOLDER

Union County
500 N. Main Street, Suite 130
Monroe, NC 28112

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# Request for Proposal
# Insurance Broker Services

## Union County, North Carolina

RFP No.2026-019

**September 30, 2025**

Submitted by:


**Richard Moxley, CIC**
Senior Vice President

**Woody Doossche**
Commercial Risk Advisor


www.usi.com

THE USI ONE ADVANTAGE®

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# 5.2.1 SECTION A – COVER LETTER

## Union County, NC


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*"The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts."*

September 30, 2025

Dear Members of the Selection Committee,

USI Insurance Services, LLC (USI) is pleased to submit our response to Union County's Request for Proposal for Insurance Broker Services. We appreciate the opportunity to continue our partnership and reaffirm our commitment to serving as Union County's broker of record.

USI understands the unique challenges faced by public entities, including expanding infrastructure, emerging cyber threats, and the implications of ongoing litigation. Our team is prepared to deliver a comprehensive, strategic risk management program tailored to Union County's evolving needs.

We believe USI is the optimal choice for Union County for the following reasons:

- **Experienced Leadership**: Richard Moxley, your team leader, brings over 20 years of experience working with public entities across the Southeast, including Union County, SC School Boards Insurance Trust, Charleston County School District, and others. His deep understanding of complex public sector risk profiles is unmatched.
- **Expanded Service Team**: Woody Doossche, former Risk Manager for Charleston County School District, will be added to your team. His expertise in large property and casualty programs, claims management, and risk control will be a valuable asset.
- **Dedicated Support**: Jennifer Beasley and Morgan Sleeth have consistently provided exceptional daily service to Union County, ensuring responsiveness and continuity.
- **Claims Advocacy**: Paul Hennessey has delivered strategic consultation and advocacy on a wide range of exposures, including law enforcement liability, EEOC complaints, venue risk assessments, and more. His efforts have resulted in successful coverage reversals and proactive risk mitigation.
- **Budget-Conscious Solutions**: We understand the financial pressures public entities face and work closely with your finance team to align coverage decisions with budget realities, including support for IBNR reporting for auditors.
- **Local Service, National Strength**: Our decentralized, client-centric structure ensures Union County receives personalized service backed by national resources and carrier relationships. As one of the largest insurance brokerages globally, USI maintains strong relationships with key carriers and serves on multiple national insurer producer councils.


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We are excited about the opportunity to continue building a best-in-class risk management program for Union County. Please do not hesitate to contact me should you need any additional information or clarification.

Thank you for your consideration.


*Richard Moxley*
Richard Moxley, CIC
Senior Vice President
c 843.323.2515
richard.moxley@usi.com

*Jennifer Beasley*
Jennifer Beasley
Senior Account Manager
d 984.255.1083
jennifer.beasley@usi.com

*Woody Doossche*
Woody Doossche
Commercial Risk Advisor
c 843.303.5880
woody.doossche@usi.com

Servicing Location:
USI Insurance Services, LLC
8540 Colonnade Center Drive
Suite 111
Raleigh, NC 27615
www.usi.com




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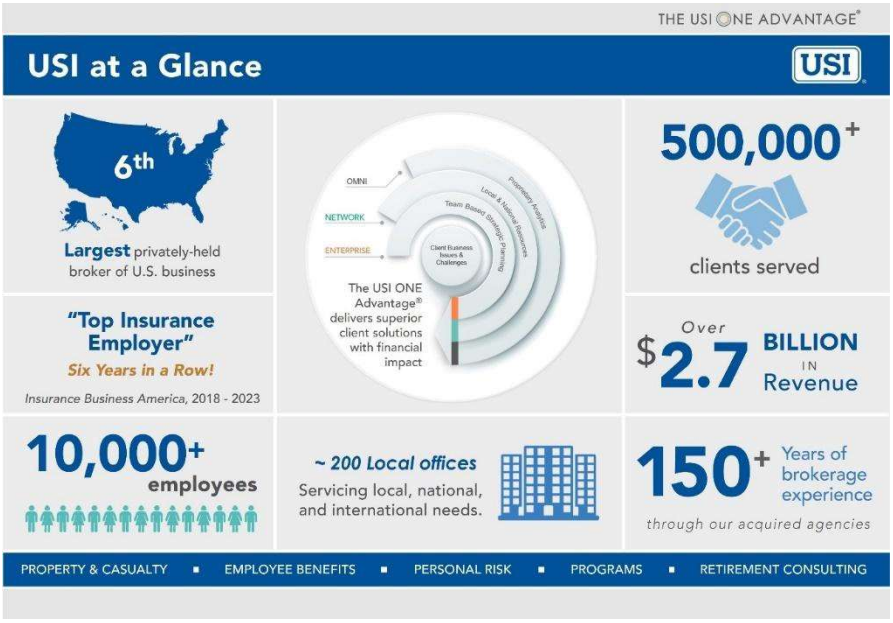


# 5.2.2 SECTION B – COMPANY BACKGROUND AND EXPERIENCE

## Union County, NC


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USI Insurance Services, LLC ("USI") was founded in 1994 and incorporated in Delaware. Over the past three decades — through both sustainable, organic growth and a series of strategic acquisitions — USI has become a leading insurance brokerage nationwide. Headquartered in Valhalla, New York, USI connects over 8,000 industry leading professionals across more than approximately 200 offices to serve clients' local, national, and international needs. For more information, visit www.usi.com.




USI is owned by KKR, Caisse de dépôt et placement du Québec (CDPQ) and certain key employees of USI. KKR is a global investment firm that manages investments across multiple asset classes including private equity, energy, infrastructure, real estate, credit, and hedge funds. Caisse de dépôt et placement du Québec (CDPQ) is a long-term institutional investor that manages funds primarily for public and para-public pension and insurance plans.

While USI is a full-service brokerage operation, we have developed specialty operations within each region based upon local niche demographics.

## Global Capabilities and Local Expertise

To best serve our clients, USI created a team service model with locally based client executives supported by shared expert resources networked to national USI specialists. Our consulting approach emphasizes constructive dialogue with clients to arrive at sensible, sustainable, long-term solutions.

| Local Consulting and Account Team | National Specialty Resource Teams | Hand-selected Team |
|---|---|---|
| ▪ Relationships<br>▪ Service excellence<br>▪ Flexible locations<br>▪ Long-term goals | ▪ Thought leadership<br>▪ Intellectual capital<br>▪ Depth of talent<br>▪ Deep carrier relations<br>▪ Credentialed specialists | Our **balanced team approach** combines the **knowledge and experience** of national practice leaders with the **service excellence** of local insurance professionals to deliver **customized** solutions. |

## USI's Mission

USI stands for Understand, Service, and Innovate. At USI, our mission is to:

- **Understand** the specific needs of our clients
- Provide an unparalleled local **Service** experience


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- **Innovate** with cutting-edge solutions so our clients can continue to invest and grow.

*At USI, we are extremely proud of the work we do for our clients and the positive effect we have on our local communities. We welcome the opportunity to share real examples of our values in action.*

## USI's Values

At USI, we are guided by the following core values that help us achieve our mission and enable us to deliver long-term benefits for our employees, shareholders, clients, and local communities.




- **Excellence**: We strive to deliver the highest quality solutions and services to our clients through a rigorous process that generates actionable, quantifiable solutions.
- **Collaboration**: The best solutions and services for our clients and our communities are achieved through the collective knowledge and experience of our professionals. We are stronger and wiser working together as ONE.
- **Accountability**: Superior service and quality results come from empowered employees who are responsible for their actions.
- **Transparency**: We provide our clients with full knowledge of the opportunities and outcomes that we present, thereby cultivating trust, integrity, and longstanding partnerships.
- **Creativity**: Forward thinking, game-changing solutions are at the soul of USI. We expand and change the dialogue on our client's preparedness, leveraging innovation to transform the business model from an insurance checklist to a proven and measurable process for minimizing risk.
- **Community**: At USI, we are proud of the deep roots we have in our communities. With agency offices dating back over 150 years in their local neighborhoods, our teams have a passion for getting involved and helping others who are in need. We believe in corporate social responsibility, and through our actions, including our award-winning USI Gives Back program, we demonstrate compassion, dedication, and drive to improve the communities where we live and work.
- **Consistency**: Our resource-intensive, consultative approach remains consistent from the onset through each consecutive renewal. Our clients know what to expect and they know they can count on us to be there when they need us.

USI is committed to serving public sector clients. We support a national/regional public sector resource group to provide industry knowledge, market information, and assistance to the USI brokers who serve governmental entities throughout the country. We serve as broker for public entity clients at all levels, including state, municipal, public works, and public education.


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| Our Client Base Includes the Following: | |
|---|---|
| **1,350+** Public Sector clients | **50+** Sports and Entertainment venues |
| **800+** Municipalities/Counties | **300+** Aviation clients |
| **10+** Transportation and Rail clients | **100+** Fire and Rescue |

Within the public sector, we handle all lines of property/casualty insurance, employee benefits, and bonds. This group represents clients who are county governments, cities and towns, public utilities, airports, bus/rail transportation systems, and specialized governmental agencies representing law enforcement, joint power authorities, and school districts.

Members of the proposed team have extensive public entity client expertise, and we understand the balance that exists between "when to purchase insurance" and "when to self-insure." Your team members help their clients implement risk management strategies like departmental cost allocation and incentive-based safety programs. They provide training for governmental employees (contractual risk transfer and claim reserving best practices) and help manage complex claims to successful settlement.

Our public sector resource group networks with one another and draws on the group's experience in a collaborative environment. Each month we have a public entity practice group conference call to discuss risk management trends, the public entity insurance marketplace, newly developed resources, and other issues relevant to our public entity clients. Team members in the public entity practice have been selected for their particular skill set in brokering, servicing, marketing, claims handling, and overall risk management capabilities. The work we do for our public sector clients encompasses a full range of risk management services, property, casualty, environmental, and management liability exposures.

Richard Moxley leads the Midsouth Public Entity with his team, who have experience working with the following:

- Union County
- Diocese of Charleston
- Charleston County School District
- Cabarrus County Schools
- SC Lottery Commission
- City of Charleston
- City of Raleigh
- MS Institutes of Higher Learning
- Medical University of SC
- City of Concord
- City of Columbia
- SC PEBA
- MS Association of Supervisors
- Beaufort County School District
- Town of Cary
- Charleston County
- State of Georgia
- SC School Boards Insurance Trust
- City of Wilmington
- Greenville Utilities


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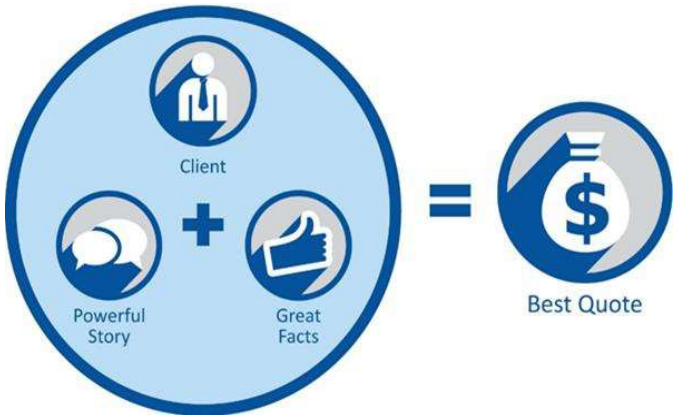


# 5.2.3 SECTION C – PROPOSED BROKERAGE SERVICES

## Union County, NC


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We believe that while the broker's market partnerships, marketing, and negotiation skills are important, the most powerful thing a broker can bring to the underwriting community is a client with a great story to tell.




We will focus our efforts 365 days a year on helping Union County improve their risks and risk management practices to create a continuously improving set of facts that will support a great story every time we approach the market.

Our strategy for placing insurance is to start the process early and present a complete program proposal with options for consideration, well in advance of pre-determined deadlines and/or renewal dates. We provide a full review of proposed policies to ensure that the broadest terms and conditions in the marketplace are included in your coverage. Our detailed policy summary highlights essential terms and conditions. We also identify any shortcomings in your policy coverage and advise you of solutions to mitigate those issues.

Your USI account service team works collaboratively with our local brokerage and placement experts, as well as our national and regional resource groups, throughout all phases of the process. Our carrier selection effort is thorough and focused on matching you with carriers with a proven commitment to your industry. Each finalist must possess the proper underwriting, claims, and loss control experience, as well as broadness of coverage to ensure a comprehensive, competitively priced, and sustainable program.

Our primary responsibility and focus are to gain a clear understanding of Union County's short- and long-term goals, priorities, and expectations. This will enable us to evaluate the adequacy of your existing program structure, maximize cost-effectiveness, and formulate viable alternatives that will allow for growth commensurate with your plans.

Once the risk analysis is complete, we will arrange discussions with the respective carriers (including face-to-face meetings as appropriate), including key executives and line underwriters, to present your account. In this initial phase, we focus on carriers with knowledge specific to your industry. This would include proven longevity and commitment to the public entity industry, claims and loss control, and coverage experience. Following the initial meetings, we eliminate carriers who do not meet the established criteria or have other constraints not aligned with your organization and develop a group of finalists.

Once the carrier finalists are identified, we strongly recommend a second round of meetings with the finalist carriers which would also include Union County's Risk Management and the USI account service members. We generally hold all meetings on one day, either at the USI offices, or if you prefer, your location. This step is extremely helpful in personalizing the account with the underwriters by giving them a clear understanding of your growth objectives, safety controls, risk tolerance, and what you expect from a carrier. This process also lends itself to relationship building between Union County and the carriers.

There are three key components critical to creating competitive advantage in the marketplace:


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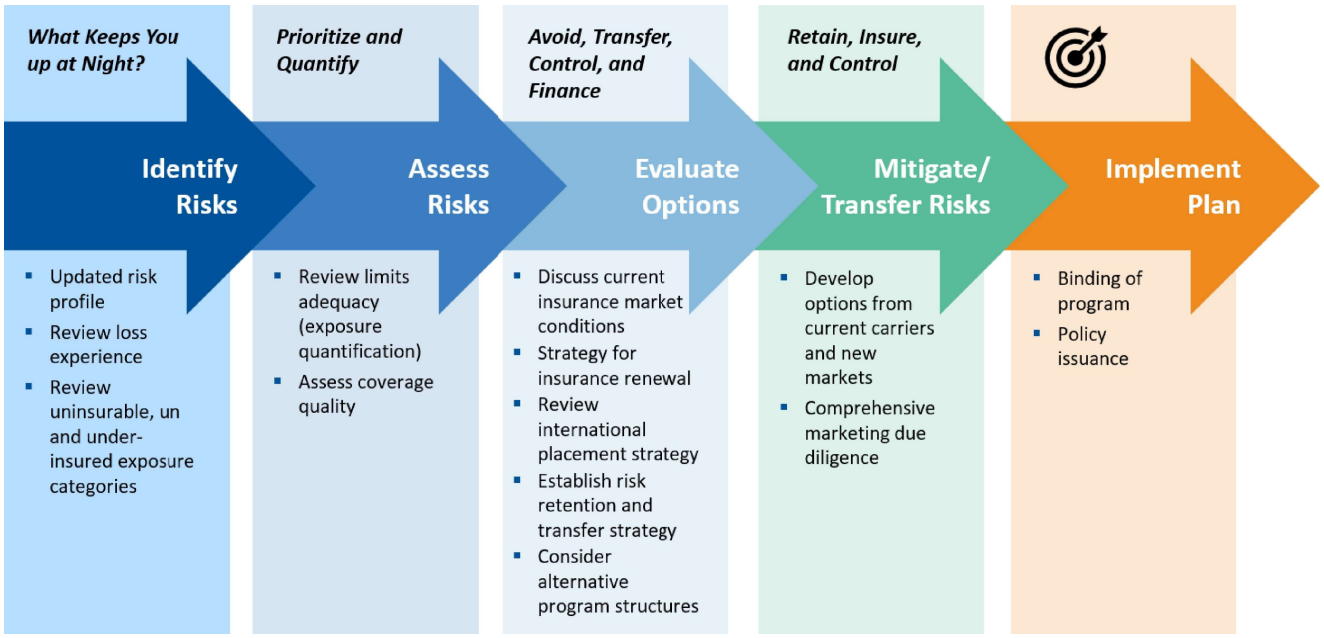
| Knowledge | Strategy | Execution |
|---|---|---|
| ▪ Knowledge of Union County<br>▪ Your risk appetite<br>▪ Desired outcome<br>▪ The insurance marketplace<br>▪ Insurance carriers | ▪ Accessing the market<br>▪ Developing the story<br>▪ Presentation to the markets<br>▪ Timeline for the overall placement<br>▪ Design | ▪ Commitment to Union County<br>▪ Team ability and empowerment<br>▪ Innovation and creativity<br>▪ Effort<br>▪ Focus |

**Knowledge:** Union County has unique and specific needs. The broker's role is to understand those needs and to have an in-depth knowledge in the latest property and casualty products and services. Creative risk management advice, customized solutions, and objective evaluations are all essential to creating competitive advantage in the marketplace. Educating our underwriters about Union County will contribute to our ability to negotiate the best price in combination with the best coverage and will lead to a successful placement. If underwriters have relevant information positioning Union County as best-in-class compared to similar organizations, they can provide proper credits and offer broad coverage terms.

**Strategy:** Our approach is to utilize our knowledge of Union County to create leverage among carriers. While we will always recommend continuity of a positive carrier relationship, that does not mean that we cannot restructure layers, move carriers up and down in a program to find price efficiencies, or remove carriers that are not performing to our expectations or with the market. Ultimately it is our job to provide Union County with relevant and viable options – options that will be efficient on pricing and provide coverage benefits.

**Execution:** The ability to secure the best pricing, value, desired levels of coverage, coordination of claims processing, and overall capabilities are all dependent on proper execution. The USI brokerage team represents Union County directly, to develop the optimal marketing/positioning strategy, define and negotiate the program, and drive claim resolution. We act with urgency on your behalf – and always in your interests.

Every year, we challenge all assumptions to test validity and inject any new conditions present within your organization or the insurance marketplace. This approach will ensure excellent results for Union County – a responsive program that matches your evolving operations and current appetite for how best to treat risk.





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## Brokerage Strategy

The insurance marketplace is currently in a state of flux. After years of declining rates, diminishing exposures, adverse losses, and poor investment results, carriers began reevaluating their position in the market. Many carriers decided to exit certain segments or to significantly cut back their capacity.

These actions have led to greater underwriting scrutiny from carriers and more declinations to quote. However, there is still available capacity, rate relief, and broader terms for insureds that can convey a sophisticated and engaged risk management philosophy. Now more than ever, insureds need brokers who will help take control of the insurance marketing and placement process in order to differentiate their risk from peers and obtain optimized coverage, terms, and pricing from the insurer. At the core of our strategy is the quantitative and qualitative analysis of your historical experience and exposures – as well as a comprehensive understanding of Union County's fundamental risk philosophy.

We educate the underwriters, so they understand not only your risk profile but also the structure of your program. This allows them to realize the risks that we expect them to insure, and the true (versus perceived) exposures associated with your program. Ultimately, we make underwriters excited about the opportunity to compete for your program.

USI's marketing approach is preemptive, rather than reactive, and thus establishes your "ask" of the market. We put everything on the table and explain potential issues with carriers. By thinking like an insurance carrier (many of our brokers are former underwriters themselves), we can anticipate their concerns and develop a strategy to overcome any areas of doubt regarding their ability to profitably write your program. This underlines our need to completely understand your exposures and risk prevention strategies.

The following is a summary of our process, beginning with a risk assessment and culminating with the issuance of binders. Our process typically begins 150-180 days in advance of the renewal, although we often adjust this timeline in accordance with a client's specific needs and market conditions (see section 3 for example timeline).


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| Core Service | USI's Standard |
|---|---|
| **Developing a Risk Management Strategy** | Our initial approach is to develop a comprehensive risk management strategy with Union County and to understand your philosophy, which considers your evolving operational and risk management needs, as well as changing market conditions. The strategy encompasses the following:<br>▪ Assessing all potential internal factors including, but not limited to, Union County's key risks, best practices, loss trends, retention philosophy, operational needs, and budget constraints<br>▪ Assessing all potential external factors including market trends, consumer relations, regulatory oversight, competitive forces, etc.<br>▪ Exploring risk management alternatives in terms of program structure, coverage, pricing, market representation, etc.<br>Participation and communication with Union County in the strategy development phase is one of the most important steps in our renewal process. Maintaining open dialogue and appropriate expectations allows us to fulfill our role as your broker partner. |
| **Preparing Underwriting Submissions** | Union County's underwriting submission is developed anticipating underwriting questions before they are raised. Our objective in this process is to differentiate Union County as a "best-in-class" risk with the underwriters. Key sections include, but are not limited to:<br>▪ A thorough description of operations<br>▪ Comprehensive exposure information which we assist Union County in developing:<br>– Clear placement objectives including alternative program options<br>– Target pricing<br>– Key coverage requirements<br>– Key servicing requirements and performance penalties |

| Core Service | USI's Standard |
|---|---|
| | – Loss analysis including detailed explanation of large claims<br>▪ Operational best practices that mitigate Union County's risks<br>▪ A business continuity program and recent enhancements<br>Informational brochures, funding sources, and other key material |
| **Selecting Potential Markets** | We place significant importance in selecting markets on behalf of our clients during the marketing and placement process. Important factors to consider when selecting markets include:<br>▪ Financial strength<br>▪ Underwriting flexibility and creativity<br>▪ Capacity and attachment preference<br>▪ Coverage<br>▪ Claims adjusting philosophy<br>▪ Long-term commitment to your industry<br>Cost competitiveness |


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| Core Service | USI's Standard |
|---|---|
| **Accessing Markets** | Our approach to accessing the markets is driven by our desire to obtain optimal solutions for Union County. We have a flexible model that provides Union County with access to the complete marketplace, including national and regional carriers. |
| **Conducting Underwriting Meetings** | When presenting Union County to the insurance market, it's critical that we differentiate your organization from other potential insureds. We place significant time and effort in creating the right market anticipation in order to obtain superior marketing results. Our approach includes:<br>▪ Creating excitement with the markets, prior to the underwriting meetings, about the opportunity to establish a long-term partnership with Union County<br>▪ Utilizing the senior relationships in our team to lead the underwriting meetings<br>▪ Gathering key underwriting questions prior to the meetings in order to prepare Union County for the Q&A section of the underwriting meetings<br>Contacting the various markets immediately after the meetings to obtain their input and continue to create excitement |
| **Negotiating the Optimal Pricing, Terms and Conditions for Union County** | This portion of the brokerage service is very important. However, if the aforementioned services are performed effectively, the negotiation process becomes a fine-tuning exercise. Our negotiation strategy encompasses the following:<br>▪ Treating all involved markets with utmost integrity and respect<br>▪ Clearly communicating expectations prior to the submission, in the submission, during the underwriting meetings, and prior to receiving the quotes<br>Inviting underwriting creativity and flexibility as a differentiating factor |
| **Presentation and Recommendations to Union County** | Our proposal outlines our strategy, process, and our results. It is more than a listing of renewal premiums and coverages. The presentation always includes:<br>▪ An executive summary – outlining the changes in the insurance marketplace, financial ratings of the carriers, marketing process, and a discussion of the upcoming placement results<br>▪ A premium and rate comparison – spreadsheet outlining year-over-year exposure changes, premium changes, and their respective rate changes and provide projections for up to three years costs on viable quotes<br>▪ A coverage comparison – listing the coverages on the expiring program, USI's requested coverages, and the coverage for the recommended upcoming placement<br>▪ Any other document pertinent to the placement<br>A complete binder that details all marketing activities and results including declinations |
| **Binding the Program** | Upon order from Union County the program is bound. Binders are provided to the Risk Management Division electronically within 48 business hours of the bind order. |


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# 5.2.4 SECTION D – BROKER TEAM AND IMPLEMENTATION

## Union County, NC


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Richard Moxley leads the Midsouth Public Entity and will lead your service team and assure all USI's vast resources are appropriately deployed to you.



**Richard Moxley, CIC**
*Senior Vice President*
*Lead Consultant*

Richard joined the Charleston office of USI in September 2020. With over 25 years of insurance industry experience, Richard's areas of expertise include client engagement and development, complex risk financing programs, and risk management.
Prior to joining USI, Richard was with Willis Towers Watson for 17 years where he worked on complex insurance programs throughout the southeast, Before WTW, he led the Gallagher North Carolina public entity team and started his insurance brokerage carrier as client manager at Marsh in Philadelphia.
Richard graduated from Lafayette College with B.A in American Studies/Business & Society. Richard earned his Certified Insurance Counselor designation (CIC) and has presented at numerous conferences on various insurance and risk management topics.



**Woody Doossche**
*Commercial Risk Advisor*

Woody Doossche joined the USI team as Commercial Line Producer and Account Executive in November 2023. Prior to joining USI, Woody spent 14 years with Charleston County School District in the Risk Management office. His extensive knowledge in the public sector includes workers' compensation, TPA management, P&C claims handling, and managing risk strategies.
Being the Risk Manager for a large school district, Woody has valuable knowledge on the hardships many public entities face and how to overcome those challenges.
He earned his Bachelor of Arts in Communication with a media studies specialty from the College of Charleston in Charleston, SC.
Woody is also the JV head baseball coach at Lucy Beckham High School.
Born and raised in Antwerp, Belgium, Woody now calls Mount Pleasant home with his wife, Amanda, and two boys, Blake and Carter.

For Union County, we have put together a core brokerage team comprised of senior members of our staff with complimentary skill sets — experts in the area of strategic program design and development, program marketing, actuarial analysis, and loss development (including collateral negotiation), safety and loss control consulting, claims advocacy, program administration, and transactional processing.


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## USI ONE® Network Provides Deep Expertise

Dedicated Technical Experts Networked Nationally and Embedded in Local Offices, with more than 9,000 Professionals Nationwide to Build Integrated Client-Centered Account Teams.

| Consultants | Client Managers | Casualty Analytics Experts | Property Placement | Cyber | Claims Advocates | Risk Control Specialists | Carrier/ Marketing Specialists | Regional Leadership | Public Entity Team Leader |
|---|---|---|---|---|---|---|---|---|---|
| RICHARD MOXLEY | JENNIFER BEASLEY | SEAN SIMMONS | MELISSA SAGE | SIMON AMAXOPULOS | PAUL HENNESSEY | JONATHAN COOK | DARRIN WARNOCK | ROBB IMBUS | RICHARD MOXLEY |
| WOODY DOOSSCHE | MORGAN SLEETH | | | | ROGER MCCREARY | CHIP MURRAY | MICHELLE CALLAHAN | | |

- 3,600+ national property and casualty professionals across our commercial operations
- Over 100 P&C professionals within USI Corporate
- Embedded local/regional experts to ensure account team availability
- Hands-on service and ongoing diligent follow-through

Unmatched Breadth and Depth of Local and National Property & Casualty Resources



**Jennifer Beasley**
*Sr. Account Manager*
*Midsouth/Carolinas*

Jennifer Beasley is a Senior Account Manager for USI Insurance Services within the Midsouth region located in the Raleigh, NC office. Jennifer's day-to-day responsibilities are focused on account management for large and middle market lines of commercial accounts. As an account manager, she prepares and submits insured's exposures to carriers for quoting, negotiates premiums, processes, and reviews all policies, endorsements, invoices, and accounting. She is an integral part of the Raleigh office, working with several sales executives and account executives.

Jennifer graduated from North Carolina State University with her Bachelors in 1995. She began her insurance career with the North Carolina Fair & Beach Plan, then moved to Cameron M. Harris & Company in 2002, which later became USI Insurance Services. Her focus on the Surety Bond team was large and middle market lines of surety insurance, for a wide variety of firms including those within the life sciences field, service industries, as well as construction. Jennifer joined USI in December 2002 as a Surety Account Representative and then moved to the Property and Casualty Department in October of 2019. She has received several service awards over her tenure.

Jennifer's love of helping people and achieving results makes her a valuable asset to our commercial lines team.


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**Sean Simmons**
*Senior Placement Analytics Advisor*

Sean Simmons serves as Senior Casualty Analyst for the Midsouth Region and is based out of the USI Atlanta office where he provides underwriting analysis and statistical support. Sean joined USI in April of 2017 and has over 24 years of prior insurance experience. He has served as an independent agent and has held various underwriting roles with several national and regional carriers. Prior to joining USI, Sean held the title of Underwriting Specialist with AIG Insurance and worked with clients and brokers throughout the Southeast.

Sean has spent much of his underwriting career developing and tailoring large, guaranteed cost and loss sensitive insurance programs for risk management clients of varying sizes and industries. His knowledge base and expertise include program design of self-insured retentions, large deductibles, retrospective rating plans, and captive programs for casualty lines of coverage to include workers compensation, general liability, automobile, and excess insurance.

Sean is a passionate insurance professional that enjoys the art of the deal and finding creative insurance solutions for his clients. He is an analytical strategist who takes a tactical and consultative approach to negotiations to drive favorable results. He develops and cultivates business relationships within the insurance and underwriting community that serve to aid his clients and colleagues.

Sean holds a B.S. from Bloomfield College and has been a licensed Property & Casualty Agent since 2007.



**Melissa Sage CPCU, ARM, ARe, AU, CRIS**
*Vice President Property Placement & Analytics*

Melissa Sage is a member of the Commercial Lines Technical Resources team and serves as Property Placement & Analytics leader for the Midsouth region located in the Charlotte, NC, office. Melissa has a dual role of marketing large property placements and service as a technical resource on large property accounts. This includes analyzing catastrophe modeling, property insurance structure design and property program structure review. Melissa has over 21 years of insurance experience.

Melissa started her insurance career in 2002 with Liberty Mutual. During her 10 years with the company, she served as a large property underwriting specialist, focusing on manufacturing, hospitality, and retail risks with over $100M in values. She also served as a property advocate and property referral specialist for the Southern Region.

In 2012, she went to Sompo International. For 7 years she held various roles within the organization. While serving as an underwriter for large Japanese clients, she also worked with Sompo's Merger & Integration team to analyze property coverage forms and provide comparisons to aid in the development of bridge endorsements and recommend filings during various mergers with other companies. She also facilitated the launch of the Multinational Business Unit that aided Sompo underwriters from the US and around the world with multinational insurance placements. She worked directly with both Sompo overseas offices and intermediaries on complex property placements. Melissa then spent the next 2 years at Sentry Insurance as a Territory Underwriting Specialist working to expand their property writings in both North and South Carolina. Melissa earned her B.S. in finance from the University of Tampa. She holds the Charter Property & Casualty Underwriter (CPCU), Associate in Risk Management (ARM), Associate in Reinsurance (ARe), Associate in Commercial Underwriting (AU) and Construction Risk Insurance Specialist (CRIS) designations. Melissa served as prior President of the Charlotte CPCU Chapter. Currently she serves as the president of her son's PTO and volunteers at her church doing children and community outreach. Originally from Queens, New York, Melissa now lives in Charlotte with her husband, young son, and brother.


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**Simon Amaxopulos**
*Management Liability & Cyber Broker Executive & Professional Risk Solutions (EPS)*

Simon Amaxopulos is a Management Liability & Cyber Broker within the USI Executive & Professional Risk Solutions Practice (EPS) for the Midsouth Region located in the Raleigh, NC, office. However, Simon supports USI's entire Midsouth region (NC, SC, and GA). Starting his insurance career with USI in 2019, Simon has 5 years of well-versed industry experience.
With the USI Executive & Professional team, Simon handles renewal and new business processes for private/public company directors' and officers' liability, employment practices liability, fiduciary liability, professional liability, and crime insurance. He also handles cyber liability programs ranging from not-for-profits to large public organizations.
Through his role, Simon is responsible for overseeing and engaging with specific clients in the region and new business opportunities that arise. From initial benchmarking, analytical data points, marketing materials & initial discussions with underwriters, to quote comparison & negotiation upon final placement(s) delivery, he has delivered to a wide variety of clients.
Simon was born in Brandon, MS. From there his family moved to Memphis, TN, and Jacksonville, FL, before finally residing in Washington, NC. He chose Raleigh, NC, to be closer to his loved ones, while still getting a big County feel, compared to the majority of his life spent in a small town.



**Paul Hennessey**
*Senior Claims Advisor Property & Casualty*

Paul Hennessey is a Claims Advisor in the Claims and Risk Consulting Department in Charlotte, NC, and provides claims consulting and advocacy work for risk management accounts, in the real estate, construction, trucking and manufacturing sectors.
He has 35 years of experience in the insurance industry, including adjuster, supervisory, litigation, account management, and client service positions. He has worked with national and regional clients, managing litigated and complex claims.
Paul attended Olympic High School in Charlotte, NC, and earned his B.S. in Business Administration and Management from Limestone College in Gaffney, SC. He also participated in numerous claims, risk management, and insurance courses. Paul is an active member of St. Philip Neri church in Fort Mill, SC; he is a travel soccer chauffeur for his son; and when not at work, he enjoys the outdoors with his teenage son.



**Roger McCreary CPCU, CCLA, AIC**
*Regional Claims Leader*

Roger leads our Claims and Risk Control teams in the Midsouth Region. He is responsible for overseeing claim advocacy and client consulting opportunities that support both commercial and personal lines clients across the Carolina's and Georgia offices. He joined USI Insurance Services in the fall of 2012.
Roger has worked in the insurance industry for 34 years primarily in claim leadership positions with property and casualty carriers including Crum and Forster as a regional litigation specialist, Royal & SunAlliance as both a field and home office manager, Canal Insurance as a field manager, Lowes Home Improvement as their National Property and Liability Claim Manager and Renaissance Reinsurance as a Vice President in their U.S. claims operation.
Roger received his undergraduate degree in Insurance from Eastern Kentucky in 1984 and his Chartered Property and Casualty Underwriter designation in 1995.
Roger and his wife live in Charlotte, NC.


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**Chip Murray**
**CSP, ARM, CRIS, MS**
*Senior Risk Control Consultant*

Chip Murray is a VP-Sr Risk Control Consultant with USI Insurance Services and is based out of Charlotte, NC. Chip works closely with his internal USI team members and provides risk control services mainly for clients throughout the Carolinas.
Chip has over 20 years of experience in the field of occupational safety and health, with expertise in the areas of OSHA compliance, injury prevention and workers compensation cost containment, occupation safety and health program audits, fleet safety, design and delivery of employee and supervisor training, re-design and implementation of safety and regulatory compliance programs, behavior modification for safety, emergency preparedness, crisis management and business continuity planning. Chip's main focus of expertise is the Construction Industry and is an OSHA 500 authorized instructor as well as an AGC of America Grant Trainer and a past Certified Crane Operator (CCO) instructor. Chip also works closely with Manufacturing and Public Sector clients.
Prior to joining USI Insurance Services in 2005, Chip Murray worked with Carolinas Associated General Contractors (AGC) where he was the Director of Safety Services from 1996-2005. In this role, Chip was responsible for the development and execution of the organization's safety training programs, OSHA partnerships, and remains a member of the National Associated General Contractors Safety & Health Committee. Chip currently is the Chairman for the Carolinas AGC's Safety Committee. Prior to working with Carolinas AGC, Chip was employed as a Risk Control Consultant with USF&G Insurance.
Chip earned his B.S in Pre-Med from West Virginia and his M.S. In Safety & Environmental Engineering from West Virginia in Morganton WV.
Chip is a Professional Member of the American Society of Safety Engineers (ASSE), a member of the Board of Certified Safety Professionals (BCSP), a member of both Carolinas Associated General Contractors –Chairman of CAGC Safety Committee (AGC) and AGC of America, a member of National Utilities Contractors Association (NUCA).



**Darrin Warnock**
**CIC, AU**
*Regional Technical Leader*

Darrin Warnock is the Regional Tech Resource Leader with USI Insurance Services in the Midsouth region located in the Charlotte, NC, office. Darrin oversees Risk Control, Placement, Analytics, Claims and Cyber/Management Liability departments for our clients located within the Midsouth region. Darrin also leads a Commercial Property & Casualty team in a multifaceted role ensuring that USI's growth, expertise, resources, industry specialties and analytical tools are deployed effectively to best serve clients. Darrin's risk management expertise involves strategic, financial, and operational exposure analysis for middle market commercial clients.
Darrin has more than 32 years of insurance industry experience, with an emphasis in Property & Casualty. He joined USI in 2018 from Sentinel Risk Advisors, an independent risk management firm where he was the Managing Director of the Charlotte office. Darrin also has 25 years as a middle market underwriter with the last 17 years working for Hartford Insurance Group. Darrin has been in the Carolinas region for 22 years and brings a wealth of experience to the team.
Originally from Kalamazoo, MI, Darrin now lives in Indian Trail, NC, with his wife and close to his two children and two grandchildren.
Education: Westmar College – B.S. in Biology


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**Michelle Callahan CIC**
*Regional Placement Leader*

Michelle Callahan is a Property & Casualty Regional Placement Leader for the Midsouth region located in the Charlotte, NC office. In her role she works with offices throughout North Carolina, South Carolina, and Georgia focusing on the placement and negotiation of insurance programs as well as managing carrier relationships. Michelle has more than 15 years of experience in Commercial Property and Casualty marketing, sales, and underwriting.

She began her insurance career with Travelers as a Management and Professional liability sales underwriter focusing on broker and wholesale relationships. In 2015 she took her knowledge to the agency side as a Client Executive at Marsh & McLennan and then Scott Insurance as VP of Risk Solutions partnering with clients and producers to structure and negotiate insurance programs for large middle market and national accounts.

Michelle is actively involved in the community and schools. A former girl scout troop leader and inaugural board member of the Scott Cares Foundation. She is a graduate of Northern Arizona university and holds her Certified Insurance Counselor (CIC) designation.

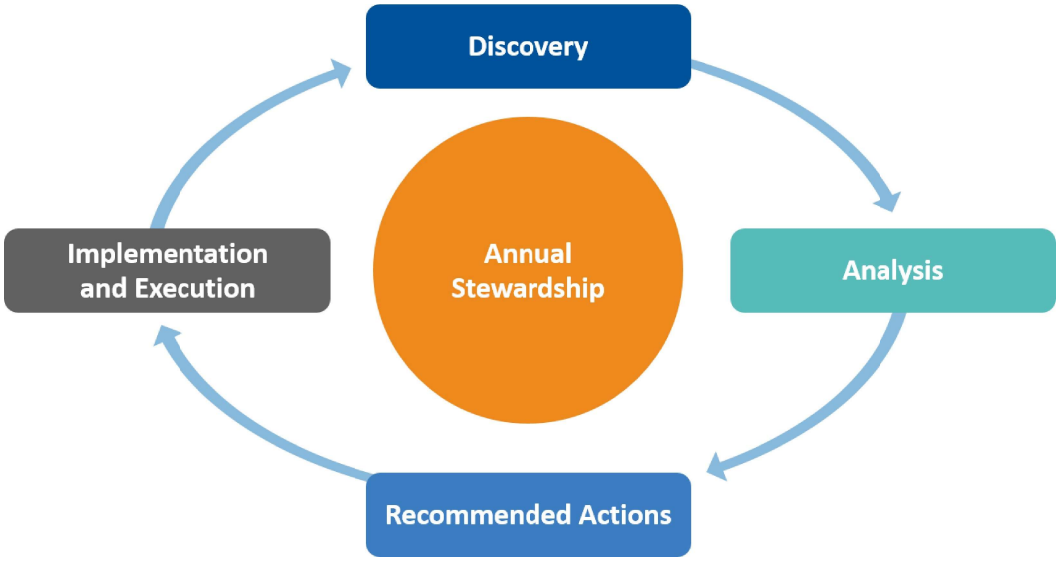
Originally from Arizona, Michelle now lives in Charlotte, NC, with her husband and three kids.


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# Service Model

Our service delivery is founded on a Continuous Improvement Model in which we go through a process of discovery, analysis, planning, and implementation with each benefit plan component. Key in this process is use of industry and peer benchmarking, identifying appropriate performance metrics, evaluation of best practices, and incorporating innovation to ensure the result best meets Union County's needs.

The result of this process is a customized solution that assists Union County in achieving your long-term goals, attracting and retaining top talent, and ensuring your plans are competitive and stand out in your industry.




| | |
|---|---|
| • Discovery: | Qualitative (discussion, survey) and quantitative (data) |
| • Analysis: | Compare client's situation to standards/benchmarks, and identify gaps and opportunities in plan's performance |
| • Recommendation: | Propose actions/solutions to address plan performance gap. |
| • Implementation: | Implement actions/solutions chosen by Union County |
| • Stewardship: | Monthly service calls and periodic plan performance reviews |

Each plan year we create a detailed annual plan and **Annual Service Calendar** which leads our efforts in the normal renewal cycle and ensures special projects are identified and properly addressed.

- Helps to identify and agree on objectives as a team
- Facilitates the development of timeline and key deliverables — e.g., claims review and forecasting; compliance analysis; timely delivery communication pieces; population health management strategies
- Details measurements to ensure completion and quality of deliverables
- Provides appropriate adjustments based on emerging issues during the year


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## Impact & Benefits

- Alignment of expectation and deliverables of USI account service team and Union County
- Documented process provides accountability and improves efficiency
- Helps to ensure timely delivery of key milestones
- Incorporates multi-year objectives into current action plan

This logical and structured approach to plan stewardship ensures we have appropriate focus on key deliverables and a process to deliver results — both critical to Union County's satisfaction with our services.

The table below is an example of a renewal timeline based on a 07/01/2026 renewal date. A custom table will be created for Union County if USI is selected as your next broker.

## Schedule of Insurance

| **Proposed phase II – Renewal process** | | |
|---|---|---|
| **Description of transition activity (begin at least 120 days prior to renewals)** | **Responsible party** | **Target date** |
| Schedule and conduct pre-renewal strategy meeting:<br>▪ Review submission and discuss any changes to underwriting information<br>▪ Review current market conditions<br>▪ Review benchmarking and analytics based on new models<br>▪ Review open losses and status from carriers. | Client/USI | 03/02/26 |
| Deliver underwriting submission to insurers along with required target date for receipt of proposals | USI | 03/23/26 |
| Prepare presentation for underwriter meetings; develop the most effective communication strategy for client's risk | USI | Week of 04/06/26 |
| Meet with underwriters as needed | USI | Week of 04/20/26 |
| Receive primary quotations from the carrier(s) | USI | 05/15/26 |
| Conduct negotiations with insurers and | USI | 05/15/26-05/29/26 |
| Summarize all quotation(s) from insurers (including assessment of their financial soundness) and present recommended program | USI | Week of 06/08/26 |
| Client elects desired program option(s) | Client | Week of TBD |
| Receive binding authority from client | Client/USI | Week of TBD |
| Bind coverage with insurers | USI | Week of 06/22/26 |
| Deliver accurate binders | USI | |
| Invoice required premiums and transmitted funds to carriers. | Client/USI | Week of 07/06/26 |
| Conduct post-renewal review meeting | Client/USI | Week of 08/03/26 |
| Set objectives and stewardship dates for upcoming year | Client/USI | Week of 08/31/26 |
| Review policies for accuracy and deliver to client; including any requests for required changes | USI | Week of 08/31/26 |


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## Renewal Proposals

Based on the renewal strategy set, we target a presentation of your options 15 days prior to the renewal date or as needed to meet your internal protocol. Our proposals are thorough documents that include a detailed comparison of expiring coverage to renewal options.

| **Proposed phase III – Execution** | | |
|---|---|---|
| **Description of transition and annual engagement** | **Responsible party** | **Target date** |
| Annual Quality Assurance/Service timeline development and follow through | Client/USI | Annually |
| Ongoing Claims service and claims review | Client/USI | Annually |
| Coordinate carrier site visits and review and comment on their recommendations | USI | As Needed or agreed upon |
| Provide loss control and claims consultation | USI | Annually |
| Provide annual total cost of risk report | Client/USI | Annually |
| Provide copy of the agreed upon annual service plan that will be performed throughout the year and for all renewal dates | USI | Immediately after NEGOGIATION |
| Ongoing processing of certificates of insurance and automobile ID cards | USI | 24 hours |
| Complete contract reviews as requested | USI | As needed |
| Periodic open items meetings as scheduled | Client/USI | Quarterly |


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# 5.2.5 SECTION E – REFERENCES

## Union County, NC


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| | | |
|---|---|---|
| 1 | **Company/Government Entity** | South Carolina School Boards Insurance Trust (K-12) |
| | **Contact Name and Title** | Lyde Graham – Director of Insurance Services |
| | **Address** | 111 Research Dr – Columbia, SC 29203 |
| | **Direct Phone Number** | 803.988.0254 |
| | **Email Address** | lgraham@scsba.org |
| | **Length of Relationship** | 15+ years |
| 2 | **Company/Government Entity** | Charleston County School District (K-12) |
| | **Contact Name and Title** | Rob Bowers – Director of Safety & Risk Services |
| | **Address** | 75 Calhoun St – Charleston, SC 29405 |
| | **Direct Phone Number** | 843.937.6578 |
| | **Email Address** | robert.bowers@charleston.k12.sc.us |
| | **Length of Relationship** | 15+ years |
| 3 | **Company/Government Entity** | Town of Cary |
| | **Contact Name and Title** | Precious Seabrook – Risk Management Coordinator, Finance Dept. |
| | **Address** | 316 N. Academy St., Cary, NC, 27512 |
| | **Direct Phone Number** | 919.462.3977 |
| | **Email Address** | precious.seabrook@carync.gov |
| | **Length of Relationship** | 8+ years |


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# 5.2.6 SECTION F – COST PROPOSAL

## Union County, NC


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## COST PROPOSAL

We deeply value our long-term relationship with Union County and remain committed to providing the strong daily client service, claims advocacy, and loss control support that your team has come to expect from USI.

For a program of Union County's size and complexity, the industry-standard commission typically ranges from 10% to 15% of premium, equating to approximately $220,000 to over $300,000 annually.

While our proposed fee represents an increase from the expiring agreement, which has remained unchanged for over a decade, it is still below current market conditions. This proposed fee structure enables us to continue delivering the high level of service and strategic support that Union County deserves.

| Contract Year | Total Cost |
|---|---|
| Year 1 – 2 Annual Fee per year | $62,500 |
| Option Year 3 | $67,500 |
| Option Year 4 | $70,000 |
| Option Year 5 | $72,500 |

We welcome the opportunity to discuss our compensation approach further and ensure it aligns with Union County's expectations and budgetary priorities.

Thank you for your continued trust in USI.


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# 5.2.7 SECTION G – REQUIRED SIGNATURE FORMS

## Union County, NC


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## APPENDIX A – PRICING FORM

### RFP 2026-019 Insurance Broker Service

Insurance proposals for the following coverage for Union County shall be quoted net of commission. Offerors must provide a detailed annual fee proposal for the brokerage services described in this RFP. Include the total annual fee for procuring insurance coverage for the County's Property, General Liability, Automobile, Law Enforcement, Employee Benefits Liability, Employment Practice Liability, Umbrella, Crime, Professional Liability, Network Security & Privacy (Cyber), Excess Workers' Compensation, and Pollution coverage. The selected Broker may be asked to assist in evaluating and marketing appropriate coverage for Union County's portion of the CRWTP. Additionally, provide any proposed fees for optional services, such as evaluating the consolidation of additional insurance policies under a single brokerage agreement, along with assumptions used. Describe whether your compensation is based on a fixed fee, commission, or a combination thereof. Only clearly defined, fixed fees will be considered.

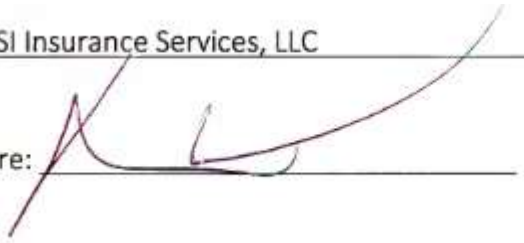
All travel, lodging (Union County Travel Policy applies), and miscellaneous support costs are to be included in these rates.

The initial term shall be a fixed-price fee, per annum, for a period of two (2) years, with the option to renew at Union County's discretion, for three (3) one-year terms, pending annual budget appropriation. Indicate below your annual rate for providing services as outlined in this proposal.

| Contract Year | Total Cost |
|---|---|
| Year 1 – 2 Annual Fee per year | $62,500 |
| Option Year 3 | $67,500 |
| Option Year 4 | $70,000 |
| Option Year 5 | $72,500 |

The fee quoted for Broker services for Union County shall include coverage for Union County's insurable interests in the Catawba River Water Treatment Plant (CRWTP), as provided under the County's property policy with Travelers. Lancaster County maintains separate coverage for its share, and the selected Broker may be asked to assist in evaluating and marketing coverage for Union County's portion only

Company Name: USI Insurance Services, LLC

Authorized Signature: 

Date: 09/30/2025


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## APPENDIX B – PROPOSAL SUBMISSION FORM

### RFP 2026-019 Insurance Broker Service

**This Proposal is submitted by:**

| | |
|---|---|
| Company Legal Name: | USI Insurance Services, LLC |
| Representative Name: | Richard Moxley |
| Representative Signature: | |
| Representative Title: | Senior Vice President |
| Address: | 8540 Colonnade Center Drive – Suite 111 |
| City/State/Zip: | Raleigh, NC 27615 |
| Email Address: | richard.moxley@usi.com |
| Phone Number: | 843.323.2515 |
| Website Address: | www.usi.com |

**It is understood that Union County reserves the right to reject any and all proposals, to make awards according to the best interest of the County, to waive formalities, technicalities, to recover and resubmit this project. Proposal is valid for 120 calendar days from the Proposal due date and is submitted by an executive of the company that has authority to contract with Union County, NC.**

| | |
|---|---|
| Name: | Richard Moxley |
| Title: | Senior Vice President |
| Signature: | |
| Date: | 09/30/2025 |


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## APPENDIX C – ADDENDA RECEIPT AND ANTI-COLLUSION FORM

### RFP 2026-019 Insurance Broker Service

Please acknowledge receipt of all addenda by including this form with your Proposal. Any questions or changes received will be posted as an addendum on www.co.union.nc.us and/or www.ips.state.nc.us. It is your responsibility to check for this information.

| Addendum No. | Date Downloaded |
|---|---|
| Addendum #1 | 9/12/25 |
| | |
| | |
| | |

**I certify that this proposal is made in good faith and without collusion with any other offeror or officer or employee of Union County.**

Company Name: USI Insurance Services, LLC

Name: Richard Moxley

Title: Senior Vice President

Email Address: richard.moxley@usi.com

Signature:

Date: 09/30/2025


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**File #:** 26-053 **Agenda Date:** 1/12/2026

**TITLE:**

Contract Renewal - Website Hosting and Maintenance

**INFORMATION CONTACT:**

Liz Cooper, Public Communications, Director, 704-283-3587

**ACTION REQUESTED:**

Authorize the County Manager to 1) negotiate and execute an agreement substantially consistent with this agenda item, 2) exercise any renewal or extension term options set forth in the Agreement, and 3) terminate the Agreement if deemed in the best interest of the County, each in the County Manager's discretion.

**PRIOR BOARD ACTIONS:**

February 1, 2021, Regular Meeting, Agenda Item #5 - Approved Website Redesign Contract

**BACKGROUND:**

In accordance with the Union County Procurement Policy, Section 3.5.3, the Assistant County Manager approved an exemption from the RFP process for good cause and when in the best interests of Union County. Public Communications requested the exemption to the RFP process for website hosting, maintenance and support for several County websites. Our current agreement with Granicus, LLC ends in February 2026. The County Attorney's Office advised any renewal term longer than one year should be considered for a Request for Proposals (RFP). Due to the monumental task of a RFP, which could result in a new website vendor, and in turn, the redesign and content migration of six County websites, it is not feasible to accomplish within less than a year and a half and during a large, ongoing digital accessibility project. Redesigning and migrating content for six County websites would require a significant investment of time and effort from both staff and vendors. The process involves extensive planning, content review, design development, testing, and coordination across multiple departments to ensure continuity of service and accessibility compliance. Given the scope of work and the potential impact on daily operations, extending the current agreement will allow the County adequate time to conduct a thorough and competitive RFP process while maintaining stable website operations. This extension would also ensure sufficient time for a smooth transition, including redesign and content migration, should a new vendor be selected through that process. Renewing our contract with Granicus, LLC for a three-year term with a total estimated expense over that term totaling $213,556.21 for website hosting, maintenance and support for six Union County websites. to support Union County's website needs is in the best interest of the County. Within that timeframe, Public Communications will initiate a RFP for website redesign in partnership with the Procurement department.

The Public Communications department has utilized the contractual services of Granicus, LLC for

website design, hosting and maintenance since 2021. Granicus has been effective and efficient in meeting our service needs, and the department requests to continue this service for an additional three years.

**FINANCIAL IMPACT:**

The anticipated first year cost for this service is $65,782.47. Costs for years two and three are $71,045.06 and $76,728.68, respectively. Since the contract contains a three-year term, a total of $213,556.21 is estimated to be spent. Funding is available in the FY2026 budget with future expenditures subject to annual BOCC budget appropriation.

# Granicus Proposal for Union County NC

## ORDER DETAILS

| | |
|---|---|
| **Prepared By:** | Jorge Gamboa |
| **Phone:** | |
| **Email:** | jorge.gamboa@granicus.com |
| **Order #:** | Q-494061 |
| **Prepared On:** | 28 Oct 2025 |
| **Expires On:** | 22 Feb 2026 |

## ORDER TERMS

| | |
|---|---|
| **Currency:** | USD |
| **Payment Terms:** | Net 30 (Payments for subscriptions are due at the beginning of the period of performance.) |
| **Current Subscription End Date:** | 22 Feb 2026 |
| **Initial Order Term End Date:** | 22 Feb 2029 |
| **Period of Performance:** | 23 Feb 2026 - 22 Feb 2027 |

## PRICING SUMMARY

The pricing and terms within this Proposal are specific to the products and volumes contained within this Proposal.

| Renewing Subscription Fees | | | |
|---|---|---|---|
| **Solution** | **Billing Frequency** | **Quantity/Unit** | **Annual Fee** |
| govAccess - Maintenance, Hosting, & Licensing Fee - Core *(County Site)* | Annual | 1 Each | $21,234.91 |
| govAccess Essentials for Intranet | Annual | 1 Each | $0.00 |
| govAccess – Intranet | Annual | 1 Each | $6,794.93 |
| govAccess Independent Subsite Maint & Hosting *(Water)* | Annual | 1 Each | $4,622.40 |
| govAccess - Maint/Hosting/License Fee - Specialty Sub *(Sheriff)* | Annual | 1 Each | $5,804.20 |
| govAccess - Maint/Hosting/License Fee - Specialty Sub *(Library)* | Annual | 1 Each | $5,069.62 |
| govAccess Developer Toolkit | Annual | 1 Each | $17,936.40 |
| govAccess Independent Subsite Maint & Hosting *(Econ Dev)* | Annual | 1 Each | $4,320.01 |
| govDelivery for Integrations | Annual | 1 Each | $0.00 |
| | | **SUBTOTAL:** | **$65,782.47** |

## FUTURE YEAR PRICING

| Solution(s) | Period of Performance | |
|---|---|---|
| | 23 Feb 2027 - 22 Feb 2028 | 23 Feb 2028 - 22 Feb 2029 |
| govAccess - Maintenance, Hosting, & Licensing Fee - Core *(County Site)* | $22,933.70 | $24,768.40 |
| govAccess Essentials for Intranet | $0.00 | $0.00 |
| govAccess – Intranet | $7,338.52 | $7,925.61 |
| govAccess Independent Subsite Maint & Hosting *(Water)* | $4,992.19 | $5,391.57 |
| govAccess - Maint/Hosting/License Fee - Specialty Sub *(Sheriff)* | $6,268.54 | $6,770.02 |
| govAccess - Maint/Hosting/License Fee - Specialty Sub *(Library)* | $5,475.19 | $5,913.20 |
| govAccess Developer Toolkit | $19,371.31 | $20,921.02 |
| govAccess Independent Subsite Maint & Hosting *(Econ Dev)* | $4,665.61 | $5,038.86 |
| govDelivery for Integrations | $0.00 | $0.00 |
| **SUBTOTAL:** | **$71,045.06** | **$76,728.68** |
| | | |

## PRODUCT UPDATES

FOR INFORMATION ON RECENT AND UPCOMING PRODUCT ENHANCEMENTS ACROSS THE GRANICUS PORTFOLIO, PLEASE REFER TO THE SEMIANNUAL UPDATE INFORMATION ON THIS WEBPAGE:
: HTTPS://GRANICUS.COM/SEMIANNUAL-UPDATES/

## PRODUCT DESCRIPTIONS

| Solution | Description |
|---|---|
| govAccess - Maintenance, Hosting, & Licensing Fee - Core | The govAccess Maintenance, Hosting, and Licensing plan is designed to equip the client with the technology, expertise and training to keep the client's website relevant and effective over time.<br><br>Services include the following:<br>• Ongoing software updates<br>• Unlimited technical support (6:00 AM - 6:00 PM PT, Monday - Friday)<br>• Access to training webinars and on-demand video library<br>• Access to best practice webinars and resources<br>• Annual health check with research-based recommendations for website optimization<br>• DDoS mitigation<br>• Disaster recovery with 90-minute failover (RTO) and 15-minute data replication (RPO) |
| govAccess Essentials for Intranet | govAccess Essentials for Intranet is a Software-as-a-Service (SaaS) solution designed to equip the client with the technology, expertise and training to keep the client's website relevant and effective over time. Services include the following:<br>• Ongoing software updates<br>• Unlimited technical support (6:00 AM - 6:00 PM PT, Monday - Friday)<br>• Ability to send email notifications when publishing site updates, News, Calendar Events, RFP bids, or job postings; powered by govDelivery (includes access to Granicus Advanced Network)<br>• Access to training webinars and on-demand video support library<br>• Access to best practice webinars and resources<br>• Annual strategic reviews with the Granicus team, including research-based recommendations for website optimization<br>• DDoS mitigation<br>• Disaster recovery with 90-minute failover (RTO) and 15-minute data |

| Solution | Description |
|---|---|
| | replication (RPO) |
| govAccess – Intranet | govAccess Maintenance and Licensing includes the following for Intranet website(s) covered by the subscription:<br>• Monthly software updates<br>• Unlimited technical support (6:00 AM - 6:00 PM PT, Monday - Friday)<br>• Access to training webinars and on-demand video library<br>• Access to best practice webinars and resources<br>• Annual health check with research-based recommendations for website optimization<br>• The Intranet will be hosted on the Granicus' servers. |
| govAccess Independent Subsite Maint & Hosting | govAccess Maintenance, Hosting and Licensing includes the following for the client's Independent Subsite:<br>• Monthly software updates<br>• Unlimited technical support (6:00 AM - 6:00 PM PT, Monday - Friday)<br>• Access to training webinars and on-demand video library<br>• Access to best practice webinars and resources<br>• Annual health check with research-based recommendations for website optimization<br>• DDoS mitigation -Disaster recovery with 90-minute failover (RTO) and 15-minute data replication (RPO) |
| govAccess - Maint/Hosting/License Fee - Specialty Sub | Maintenance, Hosting and Licensing includes the following for the client's Specialty Subsite(s) covered by the subscription:<br>• Monthly software updates<br>• Unlimited technical support (6:00 AM – 6:00 PM PT, Monday – Friday)<br>• Access to training webinars and on-demand video library<br>• Access to best practice webinars and resources<br>• Annual health check with research-based recommendations for website optimization<br>• DDoS mitigation<br>• Disaster recovery with 90-minute failover (RTO) and 15-minute data replication (RPO) |

| Solution | Description |
|---|---|
| | |
| govAccess - Maint/Hosting/License Fee - Specialty Sub | Maintenance, Hosting and Licensing includes the following for the client's Specialty Subsite(s) covered by the subscription:<br>• Monthly software updates<br>• Unlimited technical support (6:00 AM – 6:00 PM PT, Monday – Friday)<br>• Access to training webinars and on-demand video library<br>• Access to best practice webinars and resources<br>• Annual health check with research-based recommendations for website optimization<br>• DDoS mitigation<br>• Disaster recovery with 90-minute failover (RTO) and 15-minute data replication (RPO) |
| govAccess Developer Toolkit | The govAccess Developer Toolkit puts control back in the hands of technical staff while providing content contributors the ease of use and speed to adapt. Agencies can quickly and easily create new digital experiences for constituents across any device which can grow with the organization. The Developer Toolkit solution provides agencies with microsite management while maintaining consistent branding within with a single web platform. The Developer Toolkit includes core functionality such as:<br>• Microsite Builder<br>• Design Studio<br>• Content SDK |
| govAccess Independent Subsite Maint & Hosting | govAccess Maintenance, Hosting and Licensing includes the following for the client's Independent Subsite:<br>• Monthly software updates<br>• Unlimited technical support (6:00 AM - 6:00 PM PT, Monday - Friday)<br>• Access to training webinars and on-demand video library<br>• Access to best practice webinars and resources<br>• Annual health check with research-based recommendations for website optimization<br>• DDoS mitigation -Disaster recovery with 90-minute failover (RTO) and 15-minute data replication (RPO) |

| Solution | Description |
|---|---|
| | |
| govDelivery for Integrations | Send notification bulletins directly to constituents who subscribe to receive updates directly through Granicus (powered by govDelivery). Receive a monthly metrics report delivered via email to show subscriber growth and engagement activity for the past month of bulletin sends, and grow subscribers through access to the Granicus Advanced Network.<br><br>Note: govDelivery integrations is dependent on an active subscription to the relevant govMeetings agenda or govAccess CMS solutions. |

## GRANICUS ADVANCED NETWORK AND SUBSCRIBER INFORMATION

- **Granicus Communications Suite Subscriber Information.**
  - Data provided by the Client and contact information gathered through the Client's own web properties or activities will remain the property of the Client ('Direct Subscriber'), including any and all personally identifiable information (PII). Granicus will not release the data without the express written permission of the Client, unless required by law.
  - Granicus shall: (i) not disclose the Client's data except to any third parties as necessary to operate the Granicus Products and Services (provided that the Client hereby grants to Granicus a perpetual, non-cancelable, worldwide, non-exclusive license to utilize any data, on an anonymous or aggregate basis only, that arises from the use of the Granicus Products by the Client, whether disclosed on, subsequent to, or prior to the Effective Date, to improve the functionality of the Granicus Products and any other legitimate business purpose, including the right to sublicense such data to third parties, subject to all legal restrictions regarding the use and disclosure of such information).
- **Data obtained through the Granicus Advanced Network.**
  - Granicus offers a SaaS product, known as the Communications Cloud, that offers Direct Subscribers recommendations to subscribe to other Granicus Client's digital communication (the 'Advanced Network'). When a Direct Subscriber signs up through one of the recommendations of the Advanced Network, that subscriber is a 'Network Subscriber' to the agency it subscribed to through the Advanced Network.
  - Network Subscribers are available for use while the Client is under an active subscription with Granicus. Network Subscribers will not transfer to the Client upon termination of any Granicus Order, SOW, or Exhibit. The Client shall not use or transfer any of the Network Subscribers after termination of its Order, SOW, or Exhibit placed under this agreement. All information related to Network Subscribers must be destroyed by the Client within 15 calendar days of the Order, SOW, or Exhibit placed under this agreement terminating.
  - Opt-In. During the last 10 calendar days of the Client's subscription, the Client may send an opt-in email to Network Subscribers that shall include an explanation of the Client's relationship with Granicus terminating and that the Network Subscribers may visit the Client's website to subscribe to further updates from the Client in the future. Any Network Subscriber that does not opt-in will not be transferred with the subscriber list provided to the Client upon termination.

# TERMS & CONDITIONS

- This quote, and all products and services delivered hereunder are governed by the terms * ~~located at https://granicus.com/legal/licensing, including any product specific terms included therein (the "License Agreement"). If your organization and Granicus has entered into a separate agreement or is utilizing a contract vehicle for this transaction, the terms of the License Agreement are incorporated into such separate agreement or contract vehicle by reference, with any directly conflicting terms and conditions being resolved in favor of the separate agreement or contract vehicle to the extent applicable.~~ INT _____
- If submitting a Purchase Order, please include the following language: The pricing, terms and conditions of quote Q-494061 dated 28 Oct 2025 are incorporated into this Purchase Order by reference and shall take precedence over any terms and conditions included in this Purchase Order.
- This quote is exclusive of applicable state, local, and federal taxes, which, if any, will be included in the invoice. It is the responsibility of Union County NC to provide applicable exemption certificate(s).
- Any lapse in payment may result in suspension of service and will require the payment of a setup fee to reinstate the subscription.

- **Granicus shall ensure all web content and mobile applications comply with Level A and Level AA success criteria and conformance requirements specified in Web Content Accessibility Guidelines 2.1 and shall also comply with all federal laws and regulations regarding web and mobile accessibility. Granicus agrees to indemnify and hold Client, its officers, employees and agents, free and harmless from and against any and all losses, penalties, demands, obligations or causes of action relating to any violation by Granicus of 28 CFR Part 35 regarding web and mobile accessibility.** INT _____

*** and conditions of the Master Subscription Agreement between Client and Granicus dated December 22, 2020.**

## BILLING INFORMATION

| | | | |
|---|---|---|---|
| **Billing Contact:** | Liz Cooper | **Purchase Order Required?** | [ X ] - No<br>[ ] - Yes |
| **Billing Address:** | 500 N. Main St., Monroe, NC 28112 | **PO Number:**<br>*If PO required* | |
| **Billing Email:** | Liz.Cooper@unioncountync.gov | **Billing Phone:** | (704) 283-3587 |

**If submitting a Purchase Order, please include the following language:**
*The pricing, terms, and conditions of quote Q-494061 dated 28 Oct 2025 are incorporated into this Purchase Order by reference and shall take precedence over any terms and conditions included in this Purchase Order.*

## AGREEMENT AND ACCEPTANCE

By signing this document, the undersigned certifies they have authority to enter the agreement. The undersigned also understands the services and terms.

| **Union County NC** | |
|---|---|
| **Signature:** | |
| **Name:** | Brian W. Matthews |
| **Title:** | County Manager |
| **Date:** | |

**Granicus, LLC**

Signature: _____

Name: _____

Title: _____

Date: _____

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act.

_____
Deputy Finance Officer

Approved as to Legal Form RLM

UNION COUNTY
north carolina

# Memorandum

**To:** Clayton Voignier, Assistant County Manager

**From:** Liz Cooper, Public Communications Director

**Date:** Nov. 7, 2025

**Re:** Exemption of RFP Process – Granicus, LLC

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Pursuant to Union County Procurement Policy, Section 3.5.3, which states in part, "... Because there are no statutory requirements applicable to the procurement of such services, an Assistant County Manager (ACM) or the County Manager may exempt a service from the RFP process for good cause and when in the best interests of Union County. The exemption of any such service exceeding $150,000 shall be reported to the Board of Commissioners at its next regular meeting and shall include the justification for exemption."

Public Communications is requesting an exemption to the RFP process for website hosting, maintenance and support for several County websites. Our current agreement with Granicus, LLC ends in February 2026. The County Attorney's Office advised any renewal term longer than one year should be considered for a Request for Proposals (RFP). Due to the monumental task of a RFP, which could result in a new website vendor, and in turn, the redesign and content migration of six County websites, it is not feasible to accomplish before February 2026 and during a large, ongoing digital accessibility project.

Redesigning and migrating content for six County websites would require a significant investment of time and effort from both staff and vendors. The process involves extensive planning, content review, design development, testing, and coordination across multiple departments to ensure continuity of service and accessibility compliance. Given the scope of work and the potential impact on daily operations, extending the current agreement will allow the County adequate time to conduct a thorough and competitive RFP process while maintaining stable website operations. This extension would also ensure sufficient time for a smooth transition, including redesign and content migration, should a new vendor be selected through that process.

It is my determination that renewing our contract with Granicus, LLC for a three-year term to support Union County's website needs is in the best interest of the County. Within that timeframe, Public Communications will initiate a RFP for website redesign in partnership with the Procurement & Contract Management department.

**Public Communications**
500 N. Main Street, Suite 810
Monroe, NC 28112

T 704.283.3587

Upon approval of the Assistant County Manager, Public Communications will submit a contract amendment for Granicus LLC to renew our contract for three years with a total estimated expense over that term totaling $213,556.21 for website hosting, maintenance and support for six Union County websites. This will also be added to an upcoming Board of Commissioners agenda for approval to renew the current contract.



Clayton Voignier, Assistant County Manager

11/7/2025

Date

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-055 **Agenda Date:** 1/12/2026

**TITLE:**

Resolution - Amendment to the Union County Property Acquisition Policy and Procedures

**INFORMATION CONTACT:**

Brian Matthews, County Manager, 704-292-2597

**ACTION REQUESTED:**

Adopt the Resolution to Adopt an Amendment to the Union County Property Acquisition Policy and Procedures.

**PRIOR BOARD ACTIONS:**

The Board previously adopted the Union County Property Acquisition Policy and Procedures.

**BACKGROUND:**

The Board previously adopted the Union County Property Acquisition Policy and Procedures. Staff recommends updating this document to set forth certain additional authority for the express acceptance of dedicated easements. The revised language is shown on the attachment to the proposed resolution.

**FINANCIAL IMPACT:**

None.

**RESOLUTION TO ADOPT AN AMENDMENT TO THE UNION COUNTY PROPERTY ACQUISITION POLICY AND PROCEDURES**

WHEREAS, the Union County Board of Commissioners previously adopted the Union County Property Acquisition Policy and Procedures; and

WHEREAS, the Board desires to adopt an amendment to the Union County Property Acquisition Policy and Procedures in order to set forth certain authority related to property acquisition.

NOW, THEREFORE, be it resolved by the Union County Board of Commissioners as follows:

1. The Board does hereby adopt the "Amendment to the Union County Property Acquisition Policy and Procedures, " as such amendment is set forth as an attachment to this resolution.

Adopted this the 12th day of January, 2026.

ATTEST:

_____ _____

Lynn G. West, Clerk to the Board

Brian Helms, Chair
Union County Board of Commissioners

**AMENDMENT TO THE UNION COUNTY PROPERTY ACQUISITION POLICY AND PROCEDURES**
**(January 12, 2026)**

1. Amend the Section entitled "**Coverage:**" by inserting the following at the end of this Section:

> However, notwithstanding anything herein to the contrary, the authority and process for the express acceptance of dedicated easements shall be as set forth in the section of this document entitled "Acceptance of Dedicated Easements."

2. Add a new Section entitled "**Acceptance of Dedicated Easements:**" at the end of the document, which shall read as follows:

> **Acceptance of Dedicated Easements:** This section sets forth the authority and process for express acceptance of dedicated easements. Dedicated easements may be dedicated by plat to Union County or Union County Water (or other similar verbiage indicating use by Union County); dedicated for sewer, sanitary sewer, water, or other similar uses; dedicated generally to public use; or dedicated with similar verbiage indicating use by a local government entity. The use of easements dedicated for use is deemed approved by the Board of Commissioners upon acceptance of such easements as described in this section, for entering upon the land for purposes of excavating, constructing, installing, inspecting, maintaining, repairing, replacing, improving, altering, and operating in, upon, across, under and through the land all water and sewer utilities together with the right to install taps and appliances and other apparatus pertaining to constructing and maintaining said utilities. Such use is approved as in the public interest.
>
> The County Manager is hereby granted the authority to expressly accept easements by dedication as described above for such uses through the execution of a written instrument accepting such dedicated easements. This authority includes the power to accept such easements dedicated prior to the date of this section being adopted, as well as prospectively for any such easements dedicated after the date of this section being adopted. The County Manager is also granted the power to delegate such authority to the Deputy County Manager, an Assistant County Manager, the Water Administrator, or a Department

Director. A written instrument accepting dedicated easements may be recorded in the office of the Union County Register of Deeds.

# Union County, NC

## Staff Report

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-020 **Agenda Date:** 1/12/2026

**TITLE:**

Minutes for Approval

**INFORMATION CONTACT:**

Lynn G. West, Clerk to the Board of Commissioners, 704-283-3853

**ACTION REQUESTED:**

Approve minutes of regular meeting of April 14, 2025

**PRIOR BOARD ACTIONS:**

None

**BACKGROUND:**

Draft minutes of the regular meeting of April 14, 2025, have been provided to the Commissioners for review and approval.

**FINANCIAL IMPACT:**

None

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 25-753 **Agenda Date:** 1/12/2026

**TITLE:**

Wastewater Treatment Capacity - Monthly Update

**INFORMATION CONTACT:**

John Shutak, Union County Water, Engineering Director, 704-283-3651

**ACTION REQUESTED:**

None - Information Only

**PRIOR BOARD ACTIONS:**

None

**BACKGROUND:**

Union County Water is closely monitoring the wastewater treatment capacities at our Water Reclamation Facilities. Permitting Capacity is evaluated using the Actual Plant Flows plus the Permitted/Obligated Flows (unconnected). Union County Water was asked to provide regular updates. Plant flow information through November 2025 is summarized in the attached table.

Twelve Mile Creek

- Percent of Actual Flows = 70.1%
- Percent of Actual + Permitted Flows = 89.1%
- Actual Flows (MGD) = 5.254
- Actual + Permitted Obligated Flows (MGD) = 6.686

Crooked Creek

- Percent of Actual Flows = 61.3%
- Percent of Actual + Permitted Flows = 87.9%
- Actual Flows (MGD) = 1.164
- Actual + Permitted Obligated Flows (MGD) = 1.671

Olde Sycamore

- Percent of Actual Flows = 26.0%
- Percent of Actual + Permitted Flows = 26.0%
- Actual Flows (MGD) = 0.039
- Actual + Permitted Obligated Flows (MGD) = 0.039

Tallwood

- Percent of Actual Flows = 44.0%

- Percent of Actual + Permitted Flows = 44.0%
- Actual Flows (MGD) = 0.022
- Actual + Permitted Obligated Flows (MGD) = 0.022

Grassy Branch

- Percent of Actual Flows = 84.0%
- Percent of Actual + Permitted Flows = 86.0%
- Actual Flows (MGD) = 0.042
- Actual + Permitted Obligated Flows (MGD) = 0.043

In addition to the wastewater treatment capacities, flow volumes associated with development projects that are in the planning and review process within the Twelve Mile Creek and Crooked Creek WRF service areas are provided for information as well. Development flow volumes through November 2025 are summarized in the attached tables.

**FINANCIAL IMPACT:**

None

## Water Reclamation Facility Flows

| WRF | Permitted Capacity (MGD) | Actual Average Daily Flow[1] (MGD) | Percent of Actual Flow Used | Actual + Permitted Obligated Flows (MGD) | Percent of Permitted Flow Used | Actual Rainfall (in) |
|---|---|---|---|---|---|---|
| Twelve Mile Creek | 7.5 | 5.254 | 70.1% | 6.686 | 89.1% | 0.6 |
| Crooked Creek | 1.9 | 1.164 | 61.3% | 1.671 | 87.9% | 0.5 |
| Olde Sycamore | 0.15 | 0.039 | 26.0% | 0.039 | 26.0% | 1.8 |
| Tallwood | 0.05 | 0.022 | 44.0% | 0.022 | 44.0% | 1.3 |
| Grassy Branch | 0.05 | 0.042 | 84.0% | 0.043 | 86.0% | 0.6 |

[1]Based on a 12-month rolling average.

## Development Flows

| 12-Mile Creek WRF | | |
|---|---|---|
| **Backlog Type** | **Number of Projects** | **Requested Flow (MGD)** |
| Approved – Permit Submittal Pending | 4 | 0.151 |
| Engineering Plan Review | 16 | 0.761 |
| Sketch Plan Review | 16 | 0.465 |
| **Totals** | **36** | **1.377** |

| Crooked Creek WRF | | |
|---|---|---|
| **Backlog Type** | **Number of Projects** | **Requested Flow (MGD)** |
| Approved – Permit Submittal Pending | 3 | 0.073 |
| Engineering Plan Review | 5 | 0.197 |
| Sketch Plan Review | 7 | 0.146 |
| **Totals** | **15** | **0.416** |

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-002 **Agenda Date:** 1/12/2026

**TITLE:**

November 2025 Union County Public Schools - Monthly Report

**INFORMATION CONTACT:**

Beverly Liles, Finance, Director 704-283-3675

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

This is the monthly report from UCPS as required by the Budget Ordinance.

**FINANCIAL IMPACT:**

None.

**Union County Public Schools**
**YTD Budget Report**
**November 30, 2025**

| FUND | FUND DESC | ACCT TYPE | 2 Digit Purp | Purpose Description | Values Current Budget | YTD Rev/Exp | Encumb & Req | Rem Budget |
|---|---|---|---|---|---|---|---|---|
| **10** | **State** | Expense | **51** | Regular Instructions Services | $189,321,509.58 | $72,495,707.56 | $223,113.50 | $116,602,688.52 |
| | | | **52** | Special Populations Services | $44,729,686.98 | $17,285,448.91 | $1,831,384.12 | $25,612,853.95 |
| | | | **53** | Alternative Programs and Services | $3,545,678.25 | $1,361,828.38 | $0.00 | $2,183,849.87 |
| | | | **54** | School Leadership Services | $11,436,922.44 | $5,222,476.23 | $0.00 | $6,214,446.21 |
| | | | **55** | Co-Curricular Services | $6,987.53 | $0.00 | $0.00 | $6,987.53 |
| | | | **58** | School-Based Support Services | $9,279,421.03 | $7,383,676.93 | $24,024.08 | $1,871,720.02 |
| | | | **61** | Support and Development Services | $350,816.98 | $104,879.94 | $0.00 | $245,937.04 |
| | | | **62** | Special Population Support and Development Services | $346,291.08 | $69,483.74 | $0.00 | $276,807.34 |
| | | | **63** | Alternative Programs and Services Support and Development Services | $4,522.22 | $0.00 | $0.00 | $4,522.22 |
| | | | **64** | Technology Support Services | $2,019,657.73 | $293,581.65 | $43,270.52 | $1,682,805.56 |
| | | | **65** | Operational Support Services | $35,586,112.99 | $13,270,514.06 | $367,058.75 | $21,948,540.18 |
| | | | **66** | Financial and Human Resource Services | $338,362.30 | $70,901.12 | $0.00 | $267,461.18 |
| | | | **67** | Accountability Services | $1,118.63 | $0.00 | $0.00 | $1,118.63 |
| | | | **68** | System-Wide Pupil Support Services | $14,073.29 | $0.00 | $0.00 | $14,073.29 |
| | | | **69** | Policy, Leadership and Public Relations Services | $641,449.09 | $249,760.03 | $0.00 | $391,689.06 |
| | | | **72** | Nutrition Services | $1,586.00 | $77,571.83 | $0.00 | -$75,985.83 |
| | | | **81** | Payments to Other Governmental Units | $0.00 | -$8,845.29 | $0.00 | $8,845.29 |
| | | Expense Total | | | $297,624,196.12 | $117,876,985.09 | $2,488,850.97 | $177,258,360.06 |
| | | Revenue | **33** | Other State Allocations for Current Operations | -$297,624,196.12 | -$117,716,512.51 | $0.00 | -$179,907,683.61 |
| | | Revenue Total | | | -$297,624,196.12 | -$117,716,512.51 | $0.00 | -$179,907,683.61 |
| | **State Total** | | | | **$0.00** | **$160,472.58** | **$2,488,850.97** | **-$2,649,323.55** |
| **10 Total** | | | | | **$0.00** | **$160,472.58** | **$2,488,850.97** | **-$2,649,323.55** |
| **20** | **Local** | Expense | **51** | Regular Instructions Services | $33,991,002.71 | $16,738,891.71 | $5,250,789.33 | $12,001,321.67 |
| | | | **52** | Special Populations Services | $6,100,949.00 | $2,289,200.69 | $443,213.71 | $3,368,534.60 |
| | | | **53** | Alternative Programs and Services | $5,413,543.00 | $1,301,825.50 | $749.64 | $4,110,967.86 |
| | | | **54** | School Leadership Services | $13,905,937.04 | $6,114,215.79 | $41,395.00 | $7,750,326.25 |
| | | | **55** | Co-Curricular Services | $2,468,938.00 | $1,097,656.14 | $36,279.63 | $1,335,002.23 |
| | | | **58** | School-Based Support Services | $10,571,700.12 | $4,209,657.09 | $274,792.50 | $6,087,250.53 |
| | | | **61** | Support and Development Services | $3,177,252.75 | $1,267,363.90 | $4,051.19 | $1,905,837.66 |
| | | | **62** | Special Population Support and Development Services | $408,978.00 | $258,196.47 | $0.00 | $150,781.53 |
| | | | **63** | Alternative Programs and Services Support and Development Services | $176,490.00 | $66,341.69 | $0.00 | $110,148.31 |
| | | | **64** | Technology Support Services | $4,400,087.88 | $1,912,219.62 | $13,473.12 | $2,474,395.14 |
| | | | **65** | Operational Support Services | $30,112,456.50 | $11,663,008.64 | $1,754,095.08 | $16,695,352.78 |
| | | | **66** | Financial and Human Resource Services | $9,360,881.00 | $5,173,912.68 | $486,532.51 | $3,700,435.81 |
| | | | **67** | Accountability Services | $636,630.00 | $236,819.85 | $73,083.61 | $326,726.54 |
| | | | **68** | System-Wide Pupil Support Services | $584,660.00 | $309,384.59 | $2,640.85 | $272,634.56 |
| | | | **69** | Policy, Leadership and Public Relations Services | $3,804,770.00 | $1,621,301.45 | $142,017.95 | $2,041,450.60 |
| | | | **71** | Community Services | $135,000.00 | $178.93 | $0.00 | $134,821.07 |
| | | | **72** | Nutrition Services | $442,377.00 | $218,389.72 | $0.00 | $223,987.28 |

**Union County Public Schools**
**YTD Budget Report**
**November 30, 2025**

| FUND | FUND DESC | ACCT TYPE | 2 Digit Purp | Purpose Description | Current Budget | YTD Rev/Exp | Encumb & Req | Rem Budget |
|---|---|---|---|---|---|---|---|---|
| **20** | **Local** | Expense | **81** | Payments to Other Governmental Units | $14,517,960.00 | $3,456,242.32 | $0.00 | $11,061,717.68 |
| | | Expense Total | | | $140,209,613.00 | $57,934,806.78 | $8,523,114.12 | $73,751,692.10 |
| | | Revenue | **44** | Local Sources - Unrestricted | -$140,209,613.00 | -$58,389,950.17 | $0.00 | -$81,819,662.83 |
| | | Revenue Total | | | -$140,209,613.00 | -$58,389,950.17 | $0.00 | -$81,819,662.83 |
| | **Local Total** | | | | **$0.00** | **-$455,143.39** | **$8,523,114.12** | **-$8,067,970.73** |
| **20 Total** | | | | | **$0.00** | **-$455,143.39** | **$8,523,114.12** | **-$8,067,970.73** |
| **30** | **Federal** | Expense | **51** | Regular Instructions Services | $2,928,573.51 | $319,457.81 | $0.00 | $2,609,115.70 |
| | | | **52** | Special Populations Services | $20,311,794.50 | $2,393,734.60 | $8,860.25 | $17,909,199.65 |
| | | | **53** | Alternative Programs and Services | $13,573,558.28 | $1,716,961.58 | $143,751.97 | $11,712,844.73 |
| | | | **54** | School Leadership Services | $449,941.08 | $36,683.17 | $0.00 | $413,257.91 |
| | | | **58** | School-Based Support Services | $2,661,489.60 | $295,490.21 | $182,391.49 | $2,183,607.90 |
| | | | **61** | Support and Development Services | $0.00 | $0.00 | $0.00 | $0.00 |
| | | | **62** | Special Population Support and Development Services | $479,210.64 | $87,684.59 | $0.00 | $391,526.05 |
| | | | **63** | Alternative Programs and Services Support and Development Services | $247,675.27 | $23,804.58 | $0.00 | $223,870.69 |
| | | | **65** | Operational Support Services | $336,685.44 | $1,958.91 | $0.00 | $334,726.53 |
| | | | **72** | Nutrition Services | $61,651.44 | $0.00 | $0.00 | $61,651.44 |
| | | | **81** | Payments to Other Governmental Units | $1,741,892.67 | -$17,993.90 | $70,936.90 | $1,688,949.67 |
| | | | **82** | Unbudgeted Funds | $2,966,129.29 | $0.00 | $0.00 | $2,966,129.29 |
| | | Expense Total | | | $45,758,601.72 | $4,857,781.55 | $405,940.61 | $40,494,879.56 |
| | | Revenue | **33** | Other State Allocations for Current Operations | -$45,758,601.72 | -$4,640,916.95 | $0.00 | -$41,117,684.77 |
| | | Revenue Total | | | -$45,758,601.72 | -$4,640,916.95 | $0.00 | -$41,117,684.77 |
| | **Federal Total** | | | | **$0.00** | **$216,864.60** | **$405,940.61** | **-$622,805.21** |
| **30 Total** | | | | | **$0.00** | **$216,864.60** | **$405,940.61** | **-$622,805.21** |
| **40** | **Capital** | Expense | **51** | Regular Instructions Services | $20,695,051.78 | $1,626,111.48 | $2,601,696.76 | $16,467,243.54 |
| | | | **52** | Special Populations Services | $50,000.00 | $3,585.86 | -$3,585.86 | $50,000.00 |
| | | | **55** | Co-Curricular Services | $1,946,428.35 | $108,215.68 | $1.95 | $1,838,210.72 |
| | | | **64** | Technology Support Services | $1,000,000.00 | $98,524.64 | $256,375.10 | $645,100.26 |
| | | | **65** | Operational Support Services | $10,135,422.76 | $676,941.20 | $606,352.35 | $8,852,129.21 |
| | | | **69** | Policy, Leadership and Public Relations Services | $35,000.00 | $4,349.04 | $0.00 | $30,650.96 |
| | | | **72** | Nutrition Services | $250,000.00 | $0.00 | $0.00 | $250,000.00 |
| | | | **90** | Capital Outlay | $266,539,540.86 | $19,050,188.66 | -$124,967.17 | $247,614,319.37 |
| | | Expense Total | | | $300,651,443.75 | $21,567,916.56 | $3,335,873.13 | $275,747,654.06 |
| | | Revenue | **33** | Other State Allocations for Current Operations | -$6,537,563.00 | -$11,043.62 | $0.00 | -$6,526,519.38 |
| | | | **44** | Local Sources - Unrestricted | -$294,113,880.75 | -$21,162,626.61 | $0.00 | -$272,951,254.14 |
| | | Revenue Total | | | -$300,651,443.75 | -$21,173,670.23 | $0.00 | -$279,477,773.52 |
| | **Capital Total** | | | | **$0.00** | **$394,246.33** | **$3,335,873.13** | **-$3,730,119.46** |
| **40 Total** | | | | | **$0.00** | **$394,246.33** | **$3,335,873.13** | **-$3,730,119.46** |
| **50** | **School Nutrition** | Expense | **72** | Nutrition Services | $22,583,377.00 | $7,118,760.17 | $0.00 | $15,464,616.83 |
| | | | **81** | Payments to Other Governmental Units | $1,027,946.00 | $0.00 | $0.00 | $1,027,946.00 |
| | | Expense Total | | | $23,611,323.00 | $7,118,760.17 | $0.00 | $16,492,562.83 |

**Union County Public Schools**
**YTD Budget Report**
**November 30, 2025**

| FUND | FUND DESC | ACCT TYPE | 2 Digit Purp | Purpose Description | Current Budget | YTD Rev/Exp | Encumb & Req | Rem Budget |
|---|---|---|---|---|---|---|---|---|
| **50** | **School Nutrition** | Revenue | **33** | Other State Allocations for Current Operations | -$14,145,547.00 | -$22,592.96 | $0.00 | -$14,122,954.04 |
| | | | **44** | Local Sources - Unrestricted | -$9,465,776.00 | -$32,931.56 | $0.00 | -$9,432,844.44 |
| | | Revenue Total | | | -$23,611,323.00 | -$55,524.52 | $0.00 | -$23,555,798.48 |
| | **School Nutrition Total** | | | | **$0.00** | **$7,063,235.65** | **$0.00** | **-$7,063,235.65** |
| **50 Total** | | | | | **$0.00** | **$7,063,235.65** | **$0.00** | **-$7,063,235.65** |
| **57** | **After School** | Expense | **71** | Community Services | $3,550,225.00 | $917,735.08 | $109,908.66 | $2,522,581.26 |
| | | | **81** | Payments to Other Governmental Units | $150,000.00 | $0.00 | $0.00 | $150,000.00 |
| | | Expense Total | | | $3,700,225.00 | $917,735.08 | $109,908.66 | $2,672,581.26 |
| | | Revenue | **33** | Other State Allocations for Current Operations | -$3,000.00 | $0.00 | $0.00 | -$3,000.00 |
| | | | **44** | Local Sources - Unrestricted | -$3,697,225.00 | -$640,466.73 | $0.00 | -$3,056,758.27 |
| | | Revenue Total | | | -$3,700,225.00 | -$640,466.73 | $0.00 | -$3,059,758.27 |
| | **After School Total** | | | | **$0.00** | **$277,268.35** | **$109,908.66** | **-$387,177.01** |
| **57 Total** | | | | | **$0.00** | **$277,268.35** | **$109,908.66** | **-$387,177.01** |
| **80** | **Other Special** | Expense | **51** | Regular Instructions Services | $7,686,797.78 | $713,279.98 | $16,626.47 | $6,956,891.33 |
| | | | **52** | Special Populations Services | $10,480,445.06 | $1,314,534.80 | $359,755.24 | $8,806,155.02 |
| | | | **53** | Alternative Programs and Services | $1,783,462.78 | $453,674.55 | $109.79 | $1,329,678.44 |
| | | | **55** | Co-Curricular Services | $98,540.39 | $15,452.54 | $447.94 | $82,639.91 |
| | | | **58** | School-Based Support Services | $1,846,610.23 | $331,050.56 | $62,605.83 | $1,452,953.84 |
| | | | **61** | Support and Development Services | $16,316.12 | $686.53 | $0.00 | $15,629.59 |
| | | | **62** | Special Population Support and Development Services | $10,000.00 | $1,575.80 | $0.00 | $8,424.20 |
| | | | **64** | Technology Support Services | $615,000.00 | $14,732.34 | $2,168.60 | $598,099.06 |
| | | | **65** | Operational Support Services | $1,560,774.21 | $43,919.02 | $8,415.31 | $1,508,439.88 |
| | | | **66** | Financial and Human Resource Services | $115,150.00 | $0.00 | $0.00 | $115,150.00 |
| | | | **67** | Accountability Services | $47,884.81 | $0.00 | $0.00 | $47,884.81 |
| | | | **69** | Policy, Leadership and Public Relations Services | $500.00 | $0.00 | $250.00 | $250.00 |
| | | | **71** | Community Services | $400,316.98 | $45,351.61 | $0.00 | $354,965.37 |
| | | | **72** | Nutrition Services | $10,000.00 | $386.35 | $0.00 | $9,613.65 |
| | | | **81** | Payments to Other Governmental Units | $31,103.02 | $0.00 | $0.00 | $31,103.02 |
| | | | **86** | Educational Foundations | $71,350.00 | $0.00 | $0.00 | $71,350.00 |
| | | | **87** | Scholarships | $202,693.30 | $0.00 | $0.00 | $202,693.30 |
| | | | **84** | Unbudgeted Funds | $14,571.29 | $0.00 | $0.00 | $14,571.29 |
| | | Expense Total | | | $24,991,515.97 | $2,934,644.08 | $450,379.18 | $21,606,492.71 |
| | | Revenue | **33** | Other State Allocations for Current Operations | -$6,716,128.63 | -$378,373.14 | $0.00 | -$6,337,755.49 |
| | | | **44** | Local Sources - Unrestricted | -$18,275,387.34 | -$1,507,773.77 | $0.00 | -$16,767,613.57 |
| | | Revenue Total | | | -$24,991,515.97 | -$1,886,146.91 | $0.00 | -$23,105,369.06 |
| | **Other Special Total** | | | | **$0.00** | **$1,048,497.17** | **$450,379.18** | **-$1,498,876.35** |
| **80 Total** | | | | | **$0.00** | **$1,048,497.17** | **$450,379.18** | **-$1,498,876.35** |
| **Grand Total** | | | | | **$0.00** | **$8,705,441.29** | **$15,314,066.67** | **-$24,019,507.96** |

**Capital Projects**
**November 2025**

| Description | Project Type | Revised Budget | Actuals | Encumbrances | Act/Enc/Req | AvailableBudget |
|---|---|---|---|---|---|---|
| BOND UNALLOCATED SALES TAX | BOND | $14,247.00 | $0.00 | $0.00 | $0.00 | $14,247.00 |
| EAST ELEMENTARY - NEW SCHOOL | BOND | $44,092,589.00 | $43,440,049.13 | $246,007.69 | $43,686,056.82 | $406,532.18 |
| EAST UNION MIDDLE PHASE II | BOND | $28,430,000.00 | $0.00 | $0.00 | $0.00 | $28,430,000.00 |
| FOREST HILLS HIGH - NEW SCHOOL | BOND | $104,939,411.00 | $91,440,497.10 | $2,205,247.69 | $93,645,744.79 | $11,293,666.21 |
| PWHS BOND PROJECT - NEW SCH | BOND | $10,995,000.00 | $34,000.00 | $47,770.75 | $81,770.75 | $10,913,229.25 |
| SUN VALLEY HIGH SCHOOL BOND | BOND | $8,431,976.47 | $8,431,976.47 | $0.00 | $8,431,976.47 | $0.00 |
| TRANSPORTATION CTR BOND | BOND | $1,831,049.34 | $1,831,049.34 | $0.00 | $1,831,049.34 | $0.00 |
| WESTERN UNION ELEM BOND | BOND | $105,500.50 | $105,500.50 | $0.00 | $105,500.50 | $0.00 |
| FY23 BAND UNIFORMS & EQUIP | CIP | $50,000.00 | $49,623.97 | $0.00 | $49,623.97 | $376.03 |
| FY23 BUILDING SYSTEMS | CIP | $8,639,286.00 | $8,189,403.13 | $269,234.88 | $8,458,638.01 | $180,647.99 |
| FY23 EXPANSIONS & RENOV | CIP | $5,833,103.00 | $5,350,924.70 | $322,710.50 | $5,703,345.44 | $159,467.80 |
| FY23 FURNITURE & EQUIPMENT | CIP | $275,000.00 | $275,000.00 | $0.00 | $275,000.00 | $0.00 |
| FY23 PAINTING | CIP | $714,000.00 | $704,600.00 | $0.00 | $704,600.00 | $9,400.00 |
| FY23 ROOFING | CIP | $1,870,000.00 | $1,614,186.70 | $22,184.04 | $1,636,370.74 | $233,629.26 |
| FY23 VEHICLES & EQUIPMENT | CIP | $461,031.00 | $461,031.00 | $0.00 | $461,031.00 | $0.00 |
| FY24 ADA PROJECTS | CIP | $144,900.10 | $143,985.98 | $0.00 | $143,985.98 | $914.12 |
| FY24 BAND UNIFORMS & EQUIP | CIP | $50,000.00 | $49,816.20 | $0.00 | $49,816.20 | $183.80 |
| FY24 BUILDING SYSTEMS | CIP | $8,598,550.00 | $4,855,444.14 | $695,228.32 | $5,550,672.46 | $3,047,877.54 |
| EAST UNION MIDDLE DESIGN | CIP | $2,721,015.00 | $1,314,974.59 | $540,569.23 | $1,855,543.82 | $865,471.18 |
| FY24 EXPANSION & RENOVATIONS | CIP | $4,719,548.00 | $2,912,907.48 | $268,459.02 | $3,212,324.00 | $1,538,181.50 |
| FY24 FURNITURE & EQUIPMENT | CIP | $120,750.00 | $66,388.46 | $0.00 | $66,388.46 | $54,361.54 |
| MARVIN RIDGE HIGH HVAC CONTROLS | CIP | $1,129,013.00 | $195,450.72 | $182,608.70 | $378,059.42 | $750,953.58 |
| FY24 PAINTING | CIP | $1,298,325.00 | $1,071,812.95 | $10,541.56 | $1,082,354.51 | $215,970.49 |
| FY24 ROOFING | CIP | $2,307,946.00 | $1,247,923.45 | $369,069.81 | $1,616,993.26 | $690,952.74 |
| FY24 SAFETY & SECURITY | CIP | $505,943.00 | $382,011.46 | $22,317.38 | $404,328.84 | $101,614.16 |
| FY24 TRANSPORTATION VEH & EQUIP | CIP | $421,000.00 | $421,000.00 | $0.00 | $421,000.00 | $0.00 |
| FY24 VEHICLES & EQUIPMENT | CIP | $970,043.00 | $956,694.37 | $2,983.15 | $959,677.52 | $10,365.48 |
| FY25 BAND UNIFORMS & EQUIP | CIP | $50,000.00 | $49,998.03 | $0.00 | $49,998.03 | $1.97 |
| FY25 BUILDING SYSTEMS | CIP | $3,332,600.00 | $1,469,038.72 | $342,373.88 | $1,750,562.60 | $1,521,187.40 |
| FY25 EXPANSION & RENOVATIONS | CIP | $4,469,410.00 | $2,744,190.35 | $191,209.53 | $2,935,399.88 | $1,534,010.12 |
| FY25 FURNITURE & EQUIPMENT | CIP | $2,500,000.00 | $659,540.61 | $481,643.23 | $1,141,183.84 | $1,358,816.16 |
| MARVIN RIDGE HIGH CHILLERS | CIP | $2,640,000.00 | $1,824,177.45 | $136,389.82 | $1,960,567.27 | $679,432.73 |
| FY25 SAFETY & SECURITY | CIP | $468,600.00 | $374,311.86 | $9,876.25 | $384,188.11 | $84,411.89 |
| FY25 VEHICLES & EQUIPMENT | CIP | $3,020,425.00 | $2,836,950.69 | $177,060.36 | $3,014,011.05 | $6,413.95 |
| FY26 VEHICLES & EQUIPMENT | CIP | $0.00 | $5,344.52 | $0.00 | $5,344.52 | ($5,344.52) |
| LAPTOP LEASES | CIP | $13,163,359.75 | $12,854,718.83 | $0.00 | $12,854,718.83 | $308,640.92 |
| FY26 LAPTOPS | CIP | $4,490,753.00 | $1,626,111.48 | $2,483,636.09 | $4,109,747.57 | $381,005.43 |
| FY26 BAND | CIP | $50,000.00 | $0.00 | $49,999.98 | $49,999.98 | $0.02 |
| FY26 SCH NUTRITION | CIP | $250,000.00 | $0.00 | $0.00 | $0.00 | $250,000.00 |
| FY26 SPEC PROJ/ALT FUNDING | CIP | $607,000.00 | $0.00 | $0.00 | $0.00 | $607,000.00 |
| FY26 BUILDING SYSTEMS | CIP | $8,097,375.00 | $0.00 | $43,725.00 | $43,725.00 | $8,053,650.00 |
| FY26 EXPANSIONS & RENOV | CIP | $1,577,000.00 | $0.00 | $0.00 | $0.00 | $1,400,000.00 |
| FY26 CAPITAL VEH.EQU | CIP | $783,000.00 | $44,296.86 | $589,861.27 | $634,158.13 | $148,841.87 |
| FY26 TRANS VEH.EQ | CIP | $560,000.00 | $554,148.73 | $0.00 | $554,148.73 | $5,851.27 |
| FY26 PAINTING | CIP | $1,298,838.00 | $0.00 | $0.00 | $0.00 | $1,298,838.00 |
| FY26 ROOFING | CIP | $3,500,000.00 | $0.00 | $0.00 | $0.00 | $3,500,000.00 |
| FY26 SAFETY & SECURITY | CIP | $194,063.00 | $0.00 | $42,061.95 | $42,061.95 | $152,001.05 |
| STATE CAPITAL IMPROVEMENT FUNDS | | $1,800,000.00 | $1,811,043.62 | $0.00 | $1,811,043.62 | ($11,043.62) |

**Personnel Counts**
**November 2025**

| PURPOSE / FUNCTION | OBJECT CODE | DESCRIPTION | STATE PUBLIC SCHOOL FUND | LOCAL CURRENT EXPENSE FUND | FEDERAL GRANT FUND | CHILD NUTRITION FUND | AFTER SCHOOL PROGRAM FUND | OTHER SPECIFIC REVENUE FUND | GRAND TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | **111** | **SUPERINTENDENT** | **1** | | | | | | **1** |
| 6900 | | Policy, Leadership and Public Relations Services | 1 | | | | | | 1 |
| | **113** | **DIRECTOR/SUPERVISOR** | **3** | **22** | | | **1** | | **26** |
| 5500 | | Co-Curricular Services | | 2 | | | | | 2 |
| 6100 | | Support and Development Services | | 8 | | | | | 8 |
| 6100 | | Support and Development Services | | 1 | | | | | 1 |
| 6200 | | Special Population Support and Development Services | 1 | 2 | | | | | 3 |
| 6300 | | Alternative Programs and Services Support and Development Services | | 1 | | | | | 1 |
| 6400 | | Technology Support Services | | 3 | | | | | 3 |
| 6500 | | Operational Support Services | 1 | | | | | | 1 |
| 6500 | | Operational Support Services | | 1 | | | | | 1 |
| 6600 | | Financial and Human Resource Services | | 1 | | | | | 1 |
| 6800 | | System-Wide Pupil Support Services | | 1 | | | | | 1 |
| 6900 | | Policy, Leadership and Public Relations Services | | 2 | | | | | 2 |
| 7100 | | Community Services | | | | | 1 | | 1 |
| 7200 | | Nutrition Services | 1 | | | | | | 1 |
| | **114** | **PRINCIPAL** | **52** | **1** | | | | | **53** |
| 5400 | | School Leadership Services | 52 | 1 | | | | | 53 |
| | **115** | **FINANCE OFFICER** | **1** | | | | | | **1** |
| 6600 | | Financial and Human Resource Services | 1 | | | | | | 1 |
| | **116** | **ASSISTANT PRINCIPAL(NON TEACH)** | **44** | **44** | | | | | **88** |
| 5400 | | School Leadership Services | 44 | 44 | | | | | 88 |
| | **117** | **ASSISTANT PRINCIPAL-OTH ASSIGN** | **4** | **7** | | | | | **11** |
| 5400 | | School Leadership Services | 4 | 7 | | | | | 11 |
| | **118** | **ASSISTANT SUPERINTENDENT** | **2** | **3** | | | | | **5** |
| 6600 | | Financial and Human Resource Services | | 1 | | | | | 1 |
| 6900 | | Policy, Leadership and Public Relations Services | 2 | 2 | | | | | 4 |
| | **121** | **TEACHER** | **2,191** | **18** | **76** | | | **7** | **2,292** |
| 5100 | | Regular Instructions Services | 1,414 | 17 | 6 | | | | 1,437 |
| 5100 | | Regular Instructions Services | | 1 | | | | | 1 |
| 5100 | | Regular Instructions Services | 167 | | | | | | 167 |
| 5100 | | Regular Instructions Services | 14 | | | | | | 14 |
| 5100 | | Regular Instructions Services | 123 | | | | | | 123 |
| 5100 | | Regular Instructions Services | 118 | | | | | | 118 |
| 5100 | | Regular Instructions Services | 56 | | | | | | 56 |
| 5200 | | Special Populations Services | 166 | | 45 | | | 1 | 212 |
| 5200 | | Special Populations Services | 21 | | 2 | | | | 23 |
| 5200 | | Special Populations Services | 49 | | | | | | 49 |
| 5200 | | Special Populations Services | 46 | | | | | | 46 |
| 5300 | | Alternative Programs and Services | 17 | | | | | | 17 |
| 5300 | | Alternative Programs and Services | | | 14 | | | | 14 |
| 5300 | | Alternative Programs and Services | | | 9 | | | 6 | 15 |
| | **122** | **INTERIM TEACHER** | | **7** | | | | | **7** |
| 5100 | | Regular Instructions Services | | 7 | | | | | 7 |
| | **123** | **JROTC TEACHER** | | | | | | **11** | **11** |
| 5100 | | Regular Instructions Services | | | | | | 11 | 11 |
| | **124** | **FOREIGN EXCHANGE (VIF)** | **104** | | | | | | **104** |
| 5100 | | Regular Instructions Services | 14 | | | | | | 14 |
| 5100 | | Regular Instructions Services | 87 | | | | | | 87 |
| 5200 | | Special Populations Services | 2 | | | | | | 2 |
| 5200 | | Special Populations Services | 1 | | | | | | 1 |
| | **127** | **MASTER TEACHER** | **11** | **1** | | | | | **12** |
| 5100 | | Regular Instructions Services | 11 | 1 | | | | | 12 |
| | **131** | **INSTRUCTIONAL SUPPORT I** | **196** | **33** | **3** | | | **5** | **237** |
| 5100 | | Regular Instructions Services | 10 | | | | | | 10 |
| 5200 | | Special Populations Services | 5 | 1 | | | | | 6 |
| 5200 | | Special Populations Services | 2 | | | | | 1 | 3 |
| 5300 | | Alternative Programs and Services | 5 | 5 | | | | | 10 |
| 5300 | | Alternative Programs and Services | | | 2 | | | | 2 |
| 5800 | | School-Based Support Services | 42 | 5 | | | | | 47 |
| 5800 | | School-Based Support Services | 86 | 22 | 1 | | | 2 | 111 |
| 5800 | | School-Based Support Services | 46 | | | | | 2 | 48 |
| | **132** | **INSTRUCTIONAL SUPPORT II** | **41** | | **2** | | | **1** | **44** |
| 5200 | | Special Populations Services | 40 | | 2 | | | | 42 |
| 5200 | | Special Populations Services | 1 | | | | | 1 | 2 |

**Personnel Counts**
**November 2025**

| PURPOSE / FUNCTION | OBJECT CODE | DESCRIPTION | STATE PUBLIC SCHOOL FUND | LOCAL CURRENT EXPENSE FUND | FEDERAL GRANT FUND | CHILD NUTRITION FUND | AFTER SCHOOL PROGRAM FUND | OTHER SPECIFIC REVENUE FUND | GRAND TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | **133** | **PSYCHOLOGIST** | **16** | | | | | | **16** |
| 5200 | | Special Populations Services | 16 | | | | | | 16 |
| | **135** | **INSTRUCTIONAL FACILITATORS** | **40** | **10** | **3** | | | **4** | **57** |
| 5100 | | Regular Instructions Services | 23 | 10 | | | | | 33 |
| 5100 | | Regular Instructions Services | 4 | | | | | | 4 |
| 5200 | | Special Populations Services | 8 | | | | | | 8 |
| 5200 | | Special Populations Services | 2 | | | | | | 2 |
| 5200 | | Special Populations Services | 3 | | | | | | 3 |
| 5300 | | Alternative Programs and Services | | | 1 | | | | 1 |
| 5300 | | Alternative Programs and Services | | | 1 | | | 4 | 5 |
| 5800 | | School-Based Support Services | | | 1 | | | | 1 |
| | **142** | **TEACHER ASSISTANT - NCLB** | **273** | **247** | **56** | | | **7** | **583** |
| 5100 | | Regular Instructions Services | 20 | 237 | | | | | 257 |
| 5200 | | Special Populations Services | 215 | | 34 | | | | 249 |
| 5200 | | Special Populations Services | 29 | | 7 | | | | 36 |
| 5200 | | Special Populations Services | 2 | | 1 | | | | 3 |
| 5300 | | Alternative Programs and Services | 6 | 10 | | | | | 16 |
| 5300 | | Alternative Programs and Services | | | 7 | | | | 7 |
| 5300 | | Alternative Programs and Services | | | 7 | | | 7 | 14 |
| 5800 | | School-Based Support Services | 1 | | | | | | 1 |
| | **143** | **TUTOR** | **26** | **67** | **21** | | | | **114** |
| 5300 | | Alternative Programs and Services | 26 | 67 | 21 | | | | 114 |
| | **144** | **INTERPRETER, BRAILLIST, TRANSL** | **6** | | **4** | | | **5** | **15** |
| 5200 | | Special Populations Services | 6 | | | | | 2 | 8 |
| 5200 | | Special Populations Services | | | | | | 3 | 3 |
| 5300 | | Alternative Programs and Services | | | 4 | | | | 4 |
| | **145** | **THERAPIST** | **26** | **5** | | | | | **31** |
| 5800 | | School-Based Support Services | 26 | 5 | | | | | 31 |
| | **146** | **SPECIALIST (SCHOOL BASED)** | **23** | **18** | **9** | | | **2** | **52** |
| 5200 | | Special Populations Services | 3 | | | | | 1 | 4 |
| 5200 | | Special Populations Services | 2 | | | | | | 2 |
| 5200 | | Special Populations Services | | | | | | 1 | 1 |
| 5300 | | Alternative Programs and Services | 17 | 10 | | | | | 27 |
| 5300 | | Alternative Programs and Services | | | 4 | | | | 4 |
| 5800 | | School-Based Support Services | | 1 | | | | | 1 |
| 5800 | | School-Based Support Services | | | 1 | | | | 1 |
| 5800 | | School-Based Support Services | | 5 | | | | | 5 |
| 5800 | | School-Based Support Services | 1 | 2 | | | | | 3 |
| 5800 | | School-Based Support Services | | | 4 | | | | 4 |
| | **147** | **MONITOR** | **63** | **1** | | | | | **64** |
| 5800 | | School-Based Support Services | | 1 | | | | | 1 |
| 6500 | | Operational Support Services | 63 | | | | | | 63 |
| | **151** | **OFFICE SUPPORT** | **17** | **185** | **3** | **5** | **3** | | **213** |
| 5400 | | School Leadership Services | 3 | 47 | | | | | 50 |
| 5400 | | School Leadership Services | 5 | 51 | | | | | 56 |
| 5800 | | School-Based Support Services | 8 | 44 | | | | | 52 |
| 5800 | | School-Based Support Services | | 10 | | | | | 10 |
| 6100 | | Support and Development Services | | 9 | | | | | 9 |
| 6100 | | Support and Development Services | 1 | | | | | | 1 |
| 6200 | | Special Population Support and Development Services | | 1 | 3 | | | | 4 |
| 6500 | | Operational Support Services | | 1 | | | | | 1 |
| 6500 | | Operational Support Services | | 1 | | | | | 1 |
| 6600 | | Financial and Human Resource Services | | 12 | | | | | 12 |
| 6600 | | Financial and Human Resource Services | | 1 | | | | | 1 |
| 6800 | | System-Wide Pupil Support Services | | 1 | | | | | 1 |
| 6900 | | Policy, Leadership and Public Relations Services | | | | | | | |
| 6900 | | Policy, Leadership and Public Relations Services | | 1 | | | | | 1 |
| 6900 | | Policy, Leadership and Public Relations Services | | 5 | | | | | 5 |
| 6900 | | Policy, Leadership and Public Relations Services | | 1 | | | | | 1 |
| 7100 | | Community Services | | | | | 3 | | 3 |
| 7200 | | Nutrition Services | | | | 5 | | | 5 |
| | **152** | **TECHNICIAN** | | **44** | | | | | **44** |
| 5800 | | School-Based Support Services | | 1 | | | | | 1 |
| 6400 | | Technology Support Services | | 40 | | | | | 40 |
| 6700 | | Accountability Services | | 3 | | | | | 3 |

**Personnel Counts**
**November 2025**

| PURPOSE / FUNCTION | OBJECT CODE | DESCRIPTION | STATE PUBLIC SCHOOL FUND | LOCAL CURRENT EXPENSE FUND | FEDERAL GRANT FUND | CHILD NUTRITION FUND | AFTER SCHOOL PROGRAM FUND | OTHER SPECIFIC REVENUE FUND | GRAND TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | **153** | **ADMINISTRATIVE SPECIALIST** | | **54** | **2** | **7** | **1** | | **64** |
| 5800 | | School-Based Support Services | | 9 | | | | | 9 |
| 6100 | | Support and Development Services | | 5 | | | | | 5 |
| 6100 | | Support and Development Services | | 1 | | | | | 1 |
| 6300 | | Alternative Programs and Services Support and Development Services | | | 2 | | | | 2 |
| 6500 | | Operational Support Services | | 1 | | | | | 1 |
| 6600 | | Financial and Human Resource Services | | 11 | | | | | 11 |
| 6600 | | Financial and Human Resource Services | | 2 | | | | | 2 |
| 6600 | | Financial and Human Resource Services | | 1 | | | | | 1 |
| 6600 | | Financial and Human Resource Services | | 12 | | | | | 12 |
| 6600 | | Financial and Human Resource Services | | 1 | | | | | 1 |
| 6700 | | Accountability Services | | 1 | | | | | 1 |
| 6800 | | System-Wide Pupil Support Services | | 5 | | | | | 5 |
| 6900 | | Policy, Leadership and Public Relations Services | | 2 | | | | | 2 |
| 6900 | | Policy, Leadership and Public Relations Services | | 3 | | | | | 3 |
| 7100 | | Community Services | | | | | 1 | | 1 |
| 7200 | | Nutrition Services | | | | 7 | | | 7 |
| | **171** | **DRIVER** | **206** | **12** | | | | | **218** |
| 6500 | | Operational Support Services | 206 | 12 | | | | | 218 |
| | **173** | **CUSTODIAN** | **253** | | | | | | **253** |
| 6500 | | Operational Support Services | 253 | | | | | | 253 |
| 7100 | | Community Services | | | | | | | |
| | **174** | **CAFETERIA WORKER** | | | | **199** | | | **199** |
| 7200 | | Nutrition Services | | | | 199 | | | 199 |
| | **175** | **SKILLED TRADES** | **47** | **165** | | **1** | | **1** | **214** |
| 6500 | | Operational Support Services | 47 | 55 | | | | | 102 |
| 6500 | | Operational Support Services | | 110 | | | | 1 | 111 |
| 7200 | | Nutrition Services | | | | 1 | | | 1 |
| | **176** | **MANAGER** | | | | **51** | **12** | | **63** |
| 7100 | | Community Services | | | | | 12 | | 12 |
| 7200 | | Nutrition Services | | | | 51 | | | 51 |
| | **178** | **DAY CARE/BEFORE/AFTER SCH CARE** | | | | | **57** | | **57** |
| 7100 | | Community Services | | | | | 57 | | 57 |
| #VALUE! | | **GRAND TOTAL BY FUND** | **3,646** | **944** | **179** | **263** | **74** | **43** | **5,149** |

**Union County Public Schools**
**40th Day Erollment**
**10/21/25**

| Student Name | KG | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | 13th | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Antioch Elementary | 111 | 111 | 122 | 146 | 155 | 151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 796 |
| Benton Heights Elementary School of the Arts | 70 | 69 | 77 | 70 | 71 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425 |
| East Elementary | 59 | 61 | 66 | 61 | 68 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 382 |
| Fairview Elementary School | 73 | 59 | 50 | 80 | 71 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 394 |
| Hemby Bridge Elementary School | 60 | 63 | 85 | 82 | 76 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 466 |
| Indian Trail Elementary School | 102 | 91 | 122 | 105 | 103 | 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 628 |
| Kensington Elementary School | 101 | 108 | 114 | 131 | 187 | 183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 824 |
| Marshville Elementary School | 67 | 66 | 80 | 58 | 58 | 71 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 400 |
| Marvin Elementary School | 72 | 77 | 93 | 105 | 131 | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 620 |
| New Salem Elementary School | 46 | 44 | 40 | 35 | 44 | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 257 |
| New Town Elementary | 72 | 98 | 102 | 119 | 111 | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 638 |
| Poplin Elementary School | 91 | 106 | 125 | 142 | 129 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 718 |
| Porter Ridge Elementary School | 106 | 110 | 116 | 111 | 144 | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 713 |
| Prospect Elementary School | 69 | 77 | 61 | 65 | 56 | 62 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 390 |
| Rea View Elementary | 86 | 96 | 103 | 93 | 118 | 116 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 612 |
| Rock Rest Elementary School | 69 | 40 | 78 | 66 | 68 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 384 |
| Rocky River Elementary | 84 | 84 | 82 | 101 | 88 | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 537 |
| Sandy Ridge Elementary School | 54 | 55 | 73 | 88 | 97 | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 478 |
| Sardis Elementary School | 64 | 82 | 81 | 67 | 92 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 454 |
| Shiloh Valley Elementary School | 0 | 0 | 0 | 202 | 197 | 157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 556 |
| Shiloh Valley Primary School | 164 | 143 | 189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 496 |
| Stallings Elementary School | 121 | 118 | 123 | 137 | 144 | 128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 771 |
| Union Elementary School | 56 | 45 | 50 | 37 | 43 | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 291 |
| Unionville Elementary School | 98 | 89 | 117 | 110 | 135 | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 645 |
| Walter Bickett Education Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Walter Bickett Elementary School | 59 | 71 | 81 | 66 | 90 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 454 |
| Waxhaw Elementary School | 81 | 93 | 94 | 96 | 105 | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 576 |
| Weddington Elementary School | 66 | 84 | 108 | 103 | 101 | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 605 |
| Wesley Chapel Elementary School | 95 | 96 | 112 | 149 | 125 | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 711 |
| Western Union Elementary School | 79 | 56 | 86 | 95 | 91 | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 502 |
| Wingate Elementary School | 73 | 62 | 66 | 62 | 70 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 391 |
| **Elementary Total** | **2348** | **2354** | **2696** | **2782** | **2968** | **2966** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **16114** |
| | | | | | | | | | | | | | | | |
| Cuthbertson Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 413 | 418 | 447 | 0 | 0 | 0 | 0 | 0 | 1278 |
| East Union Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 205 | 207 | 245 | 0 | 0 | 0 | 0 | 0 | 657 |
| Health Sciences Academy at Monroe Middle | 0 | 0 | 0 | 0 | 0 | 0 | 223 | 255 | 285 | 0 | 0 | 0 | 0 | 0 | 763 |
| Marvin Ridge Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 392 | 405 | 453 | 0 | 0 | 0 | 0 | 0 | 1250 |
| Parkwood Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 267 | 307 | 295 | 0 | 0 | 0 | 0 | 0 | 869 |
| Piedmont Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 312 | 296 | 291 | 0 | 0 | 0 | 0 | 0 | 899 |
| Porter Ridge Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 482 | 501 | 476 | 0 | 0 | 0 | 0 | 0 | 1459 |
| Sun Valley Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 327 | 304 | 311 | 0 | 0 | 0 | 0 | 0 | 942 |
| Weddington Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 436 | 424 | 451 | 0 | 0 | 0 | 0 | 0 | 1311 |
| **Middle Totall** | **0** | **0** | **0** | **0** | **0** | **0** | **3057** | **3117** | **3254** | **0** | **0** | **0** | **0** | **0** | **9428** |
| | | | | | | | | | | | | | | | |
| Central Academy of Technology and Arts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 219 | 229 | 220 | 217 | 0 | 885 |
| Cuthbertson High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 461 | 438 | 433 | 472 | 0 | 1804 |
| Forest Hills High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 | 230 | 248 | 187 | 0 | 931 |
| Marvin Ridge High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 465 | 462 | 503 | 503 | 0 | 1933 |
| Monroe High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 364 | 344 | 289 | 184 | 0 | 1181 |
| Parkwood High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 265 | 286 | 272 | 243 | 0 | 1066 |
| Piedmont High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 365 | 280 | 316 | 293 | 0 | 1254 |
| Porter Ridge High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 512 | 448 | 401 | 420 | 0 | 1781 |
| South Providence | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 12 | 16 | 24 | 7 | 10 | 2 | 0 | 74 |
| Sun Valley High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 295 | 305 | 301 | 331 | 0 | 1232 |
| Union County Early College | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 76 | 85 | 75 | 63 | 29 | 328 |
| Weddington High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 475 | 507 | 479 | 441 | 0 | 1902 |
| Wolfe School | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 7 | 6 | 12 | 8 | 15 | 55 | 0 | 110 |
| **High Total** | **0** | **0** | **0** | **0** | **0** | **0** | **10** | **19** | **22** | **3799** | **3629** | **3562** | **3411** | **29** | **14481** |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | **District Total** | | | **40023** |

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-006 **Agenda Date:** 1/12/2026

**TITLE:**

Communications Monthly Report - November 2025

**INFORMATION CONTACT:**

Liz Cooper, Public Communications, Director, 704-283-3587

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

This report provides valuable metrics and insights into communication platforms and our efforts to collaborate with all County departments to inform and engage residents, promote programs and services, and strengthen internal and external communications.

**FINANCIAL IMPACT:**

None.

UNIONCOUNTY
north carolina



# Communications Monthly Report

## November 2025





# Top Projects

## 1 Senior Nutrition: Gratitude in Every Delivery

The Union County Senior Nutrition Program celebrated "A Season of Gratitude" in November as it expanded to reach more seniors in our community. Thanks to new partnerships, additional funding, and dedicated volunteers, the program is now serving seniors who were previously on the waiting list. The campaign also recognized the Union County Board of Commissioners, several towns providing support, and Food Lion for their generous contributions.





## 2 Foster Parent Recruitment

Human Services recruits foster parents year-round, with a special focus during November for National Adoption Month. This year's campaign highlighted that nearly 160 children in Union County are experiencing foster care and the ongoing need for families willing to open their homes. It featured a new video with social workers and a resident sharing how fostering has been a life-changing experience for her and the children in her care.

## 3 Salute to Veterans

Honoring veterans and highlighting their needs can't be captured in a single message, which is why Public Communications shares an 11-day series leading up to Veterans Day. Posted each day at 11:11 a.m., the messages feature local services, programs, events, and ways the community can meaningfully support veterans. This year's campaign also included two short videos from the Veterans Services office featuring testimonials from local veterans.



**104** Projects Completed

**22** Departments Supported

# Website

## Top Search Terms

1. Passport
2. Jobs
3. Careers
4. Hiking Events
5. Permit Portal

## Top Webpages

1. GIS & Mapping
2. Taxes & Property
3. Pay My Water Bill

## Website Visits

unioncountync.gov

**327,736**

16% vs. previous month

## Sprout Automated Webchat

Let's Chat

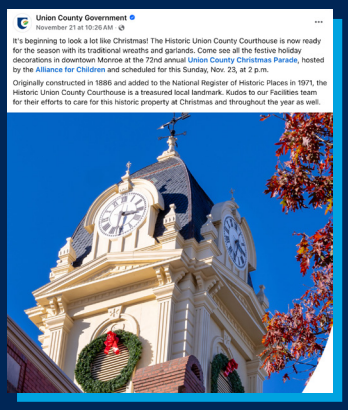
**496** Residents Engaged

**692** Total Communications Per Month

# Social Media

**42,880** Total Followers

## Top Posts




### Facebook

2.9% Engagement Rate

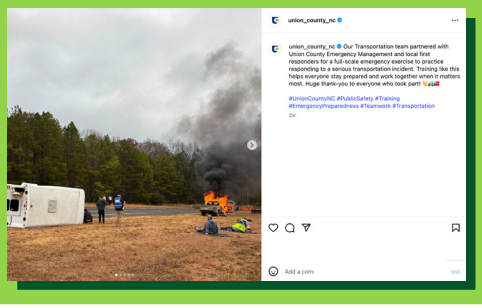
28,666 Reach




### LinkedIn

22% Engagement Rate

1,485 Impressions




### Instagram

2% Engagement Rate

3,690 Impressions

**Engagement rate** is calculated by dividing the total number of interactions on a post (likes, comments, shares, clicks) by the total number of impressions that post received, then multiplying by 100 to get a percentage. **Impressions** are the number of times a user sees a post. **Reach** refers to the total number of individuals who saw a specific post on social media.

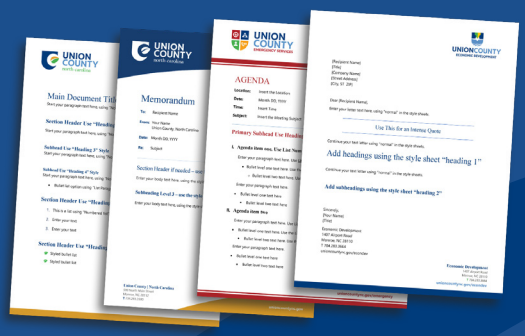
# Public Records Requests

**49** Received ▶ **41** Completed

# Media Interactions

**17**

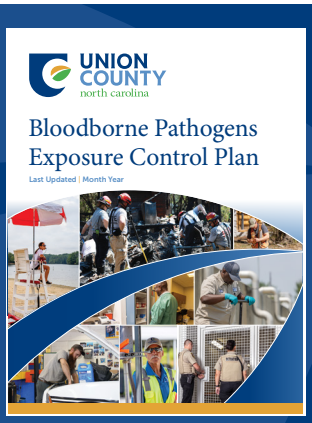
# Creative Highlights




Accessible Microsoft Templates

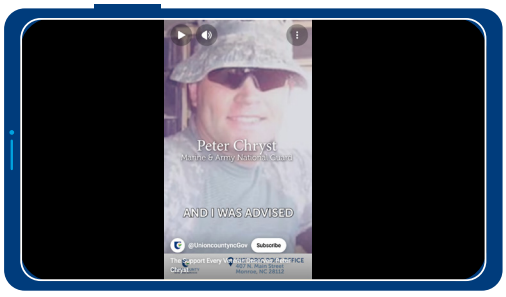



Transportation Window Cling




Bloodborne Pathogen Exposure Control Plan

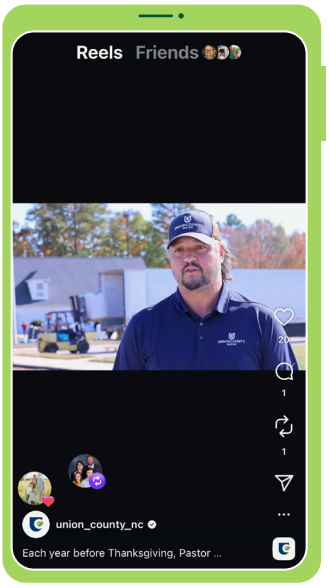
# Video Engagement




**YouTube**
The Support Every Veteran Needs
**346 Views**
**1.3 Hours Watch Time**




**Facebook**
Potato Drop
**5,373 Views**




**Instagram**
Potato Drop
**1,087 Views**

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-029 **Agenda Date:** 1/12/2026

**TITLE:**

Human Resources Reports for November 2025

**INFORMATION CONTACT:**

Julie Broome, Human Resources, Director, 704-283-3869

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

These reports include all new hires, separations from service, and retirements for Union County Local Government for the month of November 2025.

**FINANCIAL IMPACT:**

None.

**UNION COUNTY PERSONNEL REPORT**
**REPORT OF NEW HIRES**

**November 2025**

| Name | Hire Date | Position |
|---|---|---|
| **911 COMMUNICATIONS** | | |
| ABAGALE D GREEN | 11/17/25 | TELECOMMUNICATOR I |
| **BOARD OF ELECTIONS** | | |
| SELDA OSBORNE | 11/1/25 | ONE STOP OFFICE SUPPORT |
| MEREDITH T LEADBETTER | 11/3/25 | ONE STOP OFFICE SUPPORT |
| JULIE A SNYDER | 11/3/25 | ONE STOP OFFICE SUPPORT |
| EILEEN C STOCHL | 11/3/25 | ONE STOP OFFICE SUPPORT |
| MICHELLE C VANGAASBECK | 11/3/25 | ONE STOP OFFICE SUPPORT |
| MADISON L JORDAN | 11/17/25 | ONE STOP OFFICE SUPPORT |
| RUTH E ROUSSEAU | 11/17/25 | ONE STOP OFFICE SUPPORT |
| **ENVIRONMENTAL HEALTH** | | |
| HEATHER A PERDUE | 11/3/25 | OFFICE SUPERVISOR |
| CIARA F MELTON | 11/17/25 | ENVIRONMENTAL HEALTH SPEC |
| **HS - SOCIAL SERVICES** | | |
| AARON M CLARK | 11/3/25 | SENIOR SOCIAL WORK SUPERVISOR |
| CYNTHIA G LOERA | 11/3/25 | ELIGIBILITY SPECIALIST |
| **HS - TRANSPORTATION** | | |
| KRISTIE L BEGLEY | 11/3/25 | ADMINISTRATIVE PROFESSIONAL II |
| JOYCE A GROGAN | 11/17/25 | TRANSPORTATION DRIVER |
| JAMES D MATTHEWS | 11/17/25 | TRANSPORTATION DRIVER |
| **PUBLIC COMMUNICATIONS** | | |
| JOANNA T SHORT | 11/3/25 | ADMINISTRATIVE PROFESSIONAL II |
| JOHN T LOWRY | 11/17/25 | DIGITAL CONTENT COORDINATOR |
| **PUBLIC LIBRARY** | | |
| DAVID J COBLE | 11/3/25 | LIBRARY ASSOCIATE PT |
| SHEILA COLON-BAGLEY | 11/17/25 | LIBRARY ASSOCIATE PT |
| ALISON S FARLEY | 11/17/25 | LIBRARY ASSOCIATE PT |
| JANET M JONAS | 11/17/25 | LIBRARY ASSOCIATE PT |
| **SHERIFF/JAIL/FAC 80.5 HRS** | | |
| LUIS A GALVAN | 11/3/25 | DEPUTY SHERIFF |
| AVYON D TUFANO | 11/3/25 | DETENTION OFFICER |
| JORDAN C GEMES | 11/17/25 | DETENTION OFFICER |
| JOSHUA L WILKERSON | 11/17/25 | DETENTION OFFICER |
| **TA - ASSESSMENT** | | |
| TAYLOR M BITTING | 11/17/25 | LAND RECORDS TECHNICIAN |
| **UCW - UTILITY BUSINESS SVCS** | | |
| SHARIKA L MAHATHA | 11/3/25 | CUSTOMER SERVICE SPECIALIST |
| PATRICK G LOWDERMILK | 11/17/25 | ACCOUNTING SPECIALIST |

| Name | Hire Date | Position |
|---|---|---|
| **UCW - WATER & WASTEWATER OPS** | | |
| AKEEM R JONES | 11/3/25 | UTILITY TECHNICIAN I |
| NICHOLAS E MCDOLE | 11/17/25 | UTILITY TECHNICIAN I |
| GARRETT A SMITH | 11/17/25 | WATER CONSERVATION COOR |
| JONATHAN M STUMP | 11/17/25 | UTILITY TECHNICIAN I |

**UNION COUNTY PERSONNEL REPORT**
**REPORT OF RETIREES AND SEPARATIONS FROM SERVICE**

**November 2025**

| Name | Hire Date | Separation Date | Position |
|---|---|---|---|
| **RETIREES** | | | |
| **HS - SOCIAL SERVICES** | | | |
| DEBORAH R WALDEN | 3/21/05 | 11/28/25 | ELIGIBILITY SPECIALIST |
| **PROCUREMENT** | | | |
| VICKY K WATTS | 2/4/19 | 11/28/25 | SENIOR PROCUREMENT SPECIALIST |
| **UCW - WATER & WASTEWATER OPS** | | | |
| DONALD E HONEYCUTT | 6/2/97 | 11/28/25 | WATER SUPERINTENDENT |
| **END OF TERM** | | | |
| **PLANNING** | | | |
| LAWRENCE F BRITT | 1/30/20 | 11/1/25 | BOARD PAY |
| **SEPARATION FROM SERVICE** | | | |
| **911 COMMUNICATIONS** | | | |
| MICHAEL MARTINEZ-CRUZ | 11/4/24 | 11/4/25 | TELECOMMUNICATOR I |
| MELISSA C POBLANO | 6/16/25 | 11/21/25 | TELECOMMUNICATOR I |
| **HS - PUBLIC HEALTH** | | | |
| BRIA T ALLSBROOKS | 10/6/25 | 11/28/25 | PUBLIC HEALTH NURSE |
| **HS - SOCIAL SERVICES** | | | |
| BROOKE A LOPUCH | 8/16/21 | 11/26/25 | BEHAVIORAL HEALTH THERAPIST |
| MEGHAN P MONTEMURRO | 12/4/23 | 11/13/25 | ELIGIBILITY SPECIALIST |
| **HS - TRANSPORTATION** | | | |
| BRUCE D ALDRIDGE | 10/1/18 | 11/28/25 | TRANSPORTATION DRIVER PT |
| **PARKS AND RECREATION** | | | |
| LUKE K IRWIN | 4/5/25 | 11/22/25 | PARK ATTENDANT - SEASONAL |
| CARISSA N GALBRAITH | 5/24/25 | 11/22/25 | LIFEGUARD - SEASONAL |
| BROOKE A WERTS | 5/27/25 | 11/22/25 | INTERN |
| TYLER D AYERS | 5/27/25 | 11/22/25 | INTERN |
| OLIVIA R THOMAS | 6/7/25 | 11/22/25 | RECREATION ASST - SEASONAL |
| **PUBLIC LIBRARY** | | | |
| BRIANNIA M GULLEDGE | 7/17/23 | 11/12/25 | LIBRARY ASSOCIATE |
| ALYSON M PRITSCHER | 4/8/24 | 11/26/25 | LIBRARY ASSOCIATE PT |
| **SHERIFF/JAIL/FAC 80.5 HRS** | | | |
| SAMUEL F CLARK | 10/21/13 | 11/22/25 | SERGEANT |
| SARAH E TUCKER | 11/26/18 | 11/25/25 | DEPUTY SHERIFF |
| GARRETT J ANDERSON | 5/6/24 | 11/12/25 | DETENTION OFFICER |

| Name | Hire Date | Separation Date | Position |
|---|---|---|---|
| TREVOR A RASKIN | 8/11/25 | 11/28/25 | DETENTION OFFICER |
| **SHERIFF/JAIL/FACILITIES** | | | |
| COREY G HOWARD | 9/21/15 | 11/28/25 | DEPUTY SHERIFF MASTER |
| STEPHEN D XAVIER | 11/4/24 | 11/4/25 | DEPUTY SHERIFF PT |
| **UCW - UTILITY BUSINESS SVCS** | | | |
| CHARLES F HOLT | 9/16/19 | 11/13/25 | AMI TECHNICIAN |
| **UCW - WATER & WASTEWATER OPS** | | | |
| JORDAN A GRIFFIN | 6/3/24 | 11/20/25 | UTILITY TECHNICIAN SUPERVISOR |
| QOREN R WILLIAMS | 8/11/25 | 11/12/25 | UTILITY TECHNICIAN I |

Union County Government
Center
500 North Main Street
Monroe, North Carolina
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**File #:** 26-031 **Agenda Date:** 1/12/2026

**TITLE:**

Minor Subdivision Discussion

**INFORMATION CONTACT:**

Lee Jenson, Planning, Director, 704-283-3564

**ACTION REQUESTED:**

Receive information regarding minor subdivisions and provide direction to staff.

**PRIOR BOARD ACTIONS:**

November 17, 2025, Regular Meeting, Agenda Item # 25-692 - Held Public Hearing on Union County Rural Land Use Plan and Land Use Map Amendments

**BACKGROUND:**

At their November 2025 meeting, the Board requested that Planning staff bring back information regarding the impacts of potential adjustments to the number of lots that constitute a minor subdivision for Board discussion and possible direction.

**FINANCIAL IMPACT:**

None.


UNIONCOUNTY
north carolina

# Minor Subdivision Discussion

January 12, 2026

UNIONCOUNTY
north carolina

# Pertinent Definitions and Exemptions

Definitions

Article 105.200 of the Union County UDO

**Subdivision**

All divisions of a tract of land into 2 or more lots, building sites, or other divisions when any one or more of those divisions are created for the purpose of sales or building development (whether immediate or future) and including all divisions of land involving the dedications of a new street or a change in existing streets. See also the exempt subdivision provisions of Section 80.060.

# Pertinent Definitions and Exemptions

Definitions

Article 105.200 of the Union County UDO

**Subdivision, Major** Any subdivision other than a minor subdivision.

**Subdivision, Minor** Any subdivision that does not result in the creation of more than 8 lots out of a single tract since February 14, 1978

# Pertinent Definitions and Exemptions

Exempt Subdivisions

Section 80.060 of the Union County UDO

1. The **combination or recombination** of portions of previously subdivided and recorded lots if:
   a. The total number of lots is not increased; and
   b. The resulting lots comply with all applicable zoning district requirements and subdivision design and improvements standards.
2. The division of land resulting in the creation of lots that are each more than **10 acres in area**, provided that no right-of-way dedication is involved.
3. The **public acquisition of land** for the establishment (or widening) of **roads, rail corridors, parks, open space, trails, greenway corridors, conservation areas, or public water reservoir projects**;
4. The division of a tract of land in **single ownership into no more than 3 lots** if:
   a. The tract to be divided is **no greater than 2 acres** in area;
   **b. No right-of-way dedication** is involved; and
   c. The resulting lots **meet or exceed the minimum lot size regulations** of this ordinance.

# Pertinent Definitions and Exemptions

## Exempt Subdivisions

### Section 80.060 of the Union County UDO

5. The division of land into **cemetery plots**;

6. The division of land solely for the purpose of creating lots to be occupied by **electrical substations, water towers, community water and wastewater systems, cell towers and similar structures** used for public or quasi-public utility purposes, provided no right-of-way dedication is involved; and

7. The division of a tract of land resulting solely from **public acquisition of land to be used for public street right-of-way**.

8. The division of a tract into parcels in accordance with the terms of a **probated will or in accordance with intestate succession** under NCGS Chapter 29. (amended 7-1-2021)

# Minor vs Major Implications

Minor subdivisions

- One step review process
- Planning, UC Water, Environmental Health, others if applicable
- Final Plat

Major subdivisions

- Sketch Plan
- Preliminary Plan (Construction documents)
  - Approval allows construction of infrastructure
  - Vesting provisions
- Final Plat(s)
- Performance Guarantees

# Minor vs Major Implications

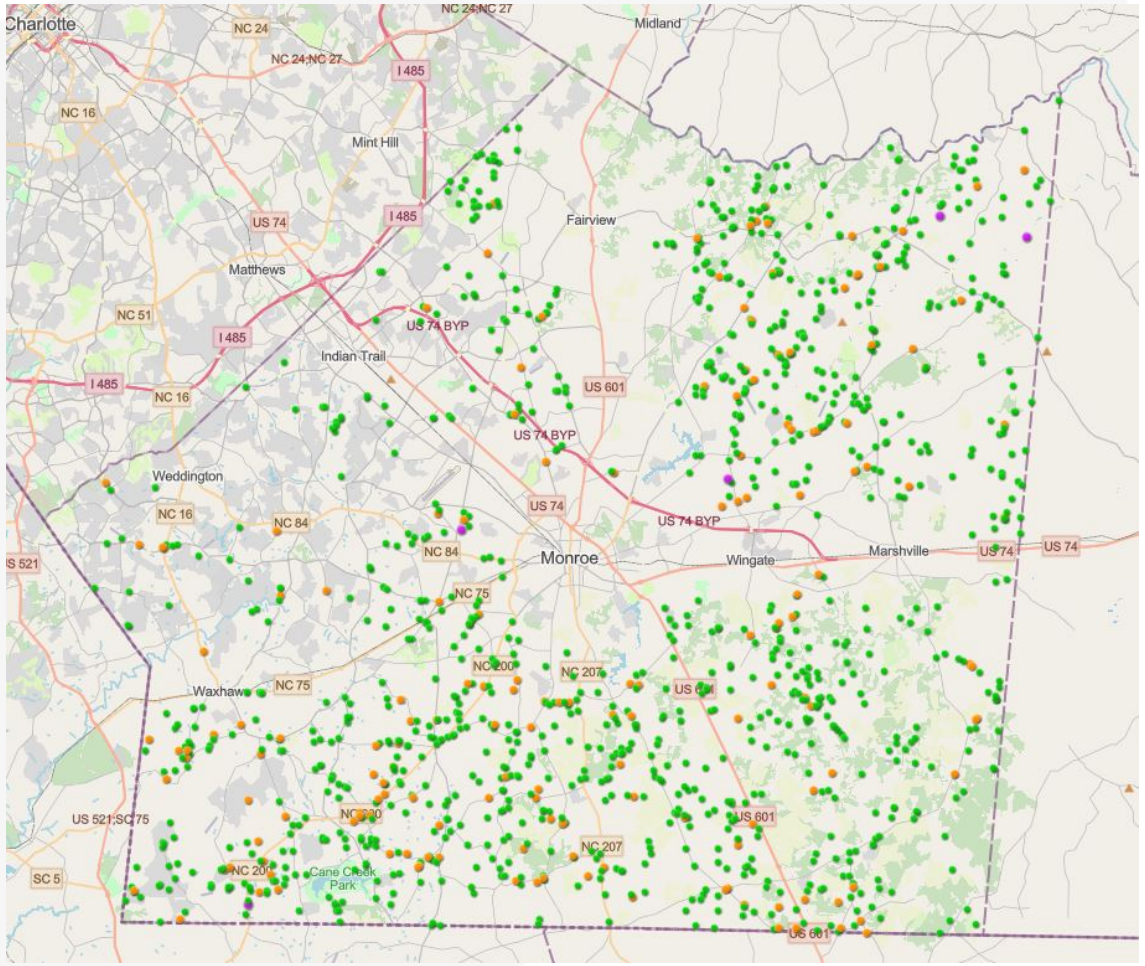
Major subdivisions must meet the following standards when applicable;

- Street trees
- Sidewalks
- Stormwater
- Roadway design and construction standards
- Open space standards in Rural Areas
- Traffic Impact Analysis requirements
- Schweinitz's sunflower protection

# Data

Since 2014

- Approximately 1,200 minor subdivisions processed
- Approximately 3,200 lots created
- About 934 of those subdivisions created 2 or less lots



# Potential Changes

- Minor subdivision definition can be modified to allow more or less lots to be created through the process.
- Applicable standards can be modified
- Exempt subdivisions generally cannot be changed
- Could look at a tiered approach
  - Tier one – minimum lot size based on zoning and meeting all development standards
  - Tier two – slightly larger minimum lot sizes and exempt from some standards
  - Tier three – significantly larger minimum lot sizes and exempt from most standards



# Questions

UNIONCOUNTY
north carolina

# Union County, NC

Staff Report

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-059 **Agenda Date:** 1/12/2026

**TITLE:**

Affirmation of Appointment of the Chair and Vice-Chair as School Liaisons

**INFORMATION CONTACT:**

Lynn G. West, Clerk to the Board of Commissioners

**ACTION REQUESTED:**

Affirmation of appointment of the Chair and Vice-Chair as School Liaisons.

**PRIOR BOARD ACTIONS:**

December 2, 2024, Regular Meeting, Agenda Item # 24-851- At this meeting, the Board affirmed appointment of the previous Chair and Vice-Chair as School Liaisons.

**BACKGROUND:**

The Chair and Vice-Chair have traditionally, by virtue of their offices, served as School Liaisons. In 2024, after selection of the Chair and Vice-Chair, the Board took action to affirm their appointment as School Liaisons. This action would affirm the appointment of the new Chair and Vice-Chair as School Liaisons.

**FINANCIAL IMPACT:**

None.

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-054 **Agenda Date:** 1/12/2026

**TITLE:**

FY 2027 Budget Discussions with Union County Public Schools

**INFORMATION CONTACT:**

Brian Helms, Board Chair

**ACTION REQUESTED:**

Authorize the School Liaisons to meet with the Chair and Vice-Chair of the Union County Board of Education and executive staff from Union County and Union County Public Schools to discuss UCPS operating and capital budget priorities for FY 2027.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

At the request of Chair Brian Helms, this item has been added to the agenda.

**FINANCIAL IMPACT:**

None.

Union County Government
Center
500 North Main Street
Monroe, North Carolina
www.unioncountync.gov

**File #:** 26-019 **Agenda Date:** 1/12/2026

**TITLE:**

Appointment of an ETJ Member to the City of Monroe's Planning Board

**INFORMATION CONTACT:**

Lynn G. West, Clerk to the Board of Commissioners, 704-283-3853

**ACTION REQUESTED:**

Appointment of an ETJ Representative to the City of Monroe's Planning Board.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Pamela Duda currently serves as the ETJ Representative on the City of Monroe's Planning Board. Ms. Duda's term on that board is expiring, and the City of Monroe has requested that the Board of Commissioners appoint an ETJ representative to fill this vacancy. The vacancy was advertised in accordance with the Board of Commissioners' Rules of Procedure with a copy of the Notice being provided to the City of Monroe.

Ms. Duda has applied for reappointment. No other applications were received.

**FINANCIAL IMPACT:**

None.

**File #:** 26-046 **Agenda Date:** 1/12/2026

**TITLE:**

Appointments to Land Use Board

**INFORMATION CONTACT:**

Lynn G. West, Clerk to the Board of Commissioners, 704-283-3853

**ACTION REQUESTED:**

Appoint a regular member for an unexpired term (term ending June 30, 2026) and appoint an alternate member (term ending June 30, 2028).

**PRIOR BOARD ACTIONS:**

None

**BACKGROUND:**

There are two vacancies on the Land Use Board: Unexpired term of one Regular Member (term expires June 30, 2026), one Alternate Member (term ending June 30, 2028). The vacancies have been advertised in accordance with the Board's Rules of Procedure.

Applications have been received as follows:

1. Mark W. Barnum
2. John Dougherty
3. Dr. Michael McCarver
4. Gary Salek
5. Richard Marshfield
6. Andrew Medlin

**FINANCIAL IMPACT:**

$60 per meeting/per member which is included in the FY2026 budget.

# Union County, NC

## Staff Report

Union County Government
Center
500 North Main Street
Monroe, North Carolina
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**File #:** 26-007 **Agenda Date:** 1/12/2026

**TITLE:**

FY 2025 Annual Comprehensive Financial Report

**INFORMATION CONTACT:**

Beverly Liles, Finance, Director, 704-283-3675

**ACTION REQUESTED:**

Receive presentation from Cherry Bekaert, LLP audit firm and Finance Director on the fiscal year 2025 audit and annual financial comprehensive report.

**PRIOR BOARD ACTIONS:**

None

**BACKGROUND:**

Cherry Bekaert LLP, a firm of licensed certified public accountants, has issued an unmodified opinion on Union County's financial statements for the year ended June 30, 2025. The independent auditor's report is located at the front of the financial section of this report. The audit was also designed to meet the requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. These reports are submitted separately, and include the schedules of financial assistance, findings and questioned costs, and the independent auditor's report on internal control and compliance. The following is excerpted from the Report of Independent Auditor. “In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America”.

The FY 2025 Annual Comprehensive Financial Report (ACFR) is still in draft form due to the Federal and State Single Audit Grant testing not being complete due to the Federal Government shutdown. Once the grant testing has been complete the final document will be available on the County’s website on the Finance Department’s webpage.

**FINANCIAL IMPACT:**

None

Union County, North Carolina

# Audit Executive Summary

January 12, 2026

Cherry Bekaert LLP

Your Guide Forward

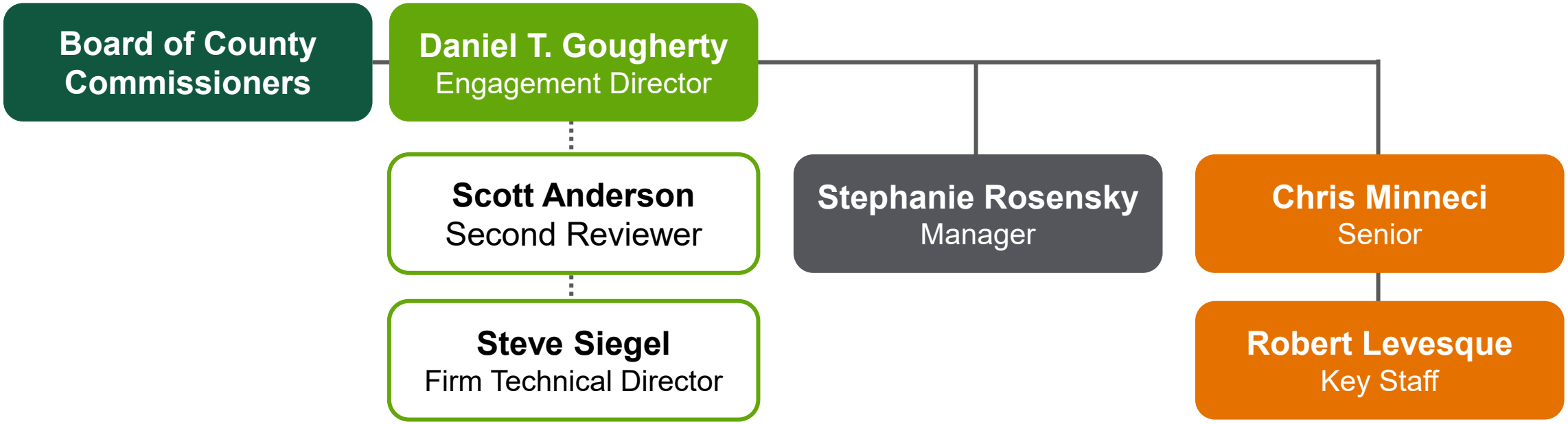


# Agenda

- Client Service Team
- Results of the Audit
- Internal Control Communication
- Internal Control and Compliance
- Corrected and Uncorrected Misstatements
- Qualitative Aspects of Accounting Practices
- Independence Considerations
- Other Required Communications
- Other Matters
- Upcoming Financial Reporting Changes

This information is intended solely for the use of the Board of County Commissioners charged with governance and, if appropriate, management of Union County and is not intended to be, and should not be, used by anyone other than these specified parties

# Client Service Team

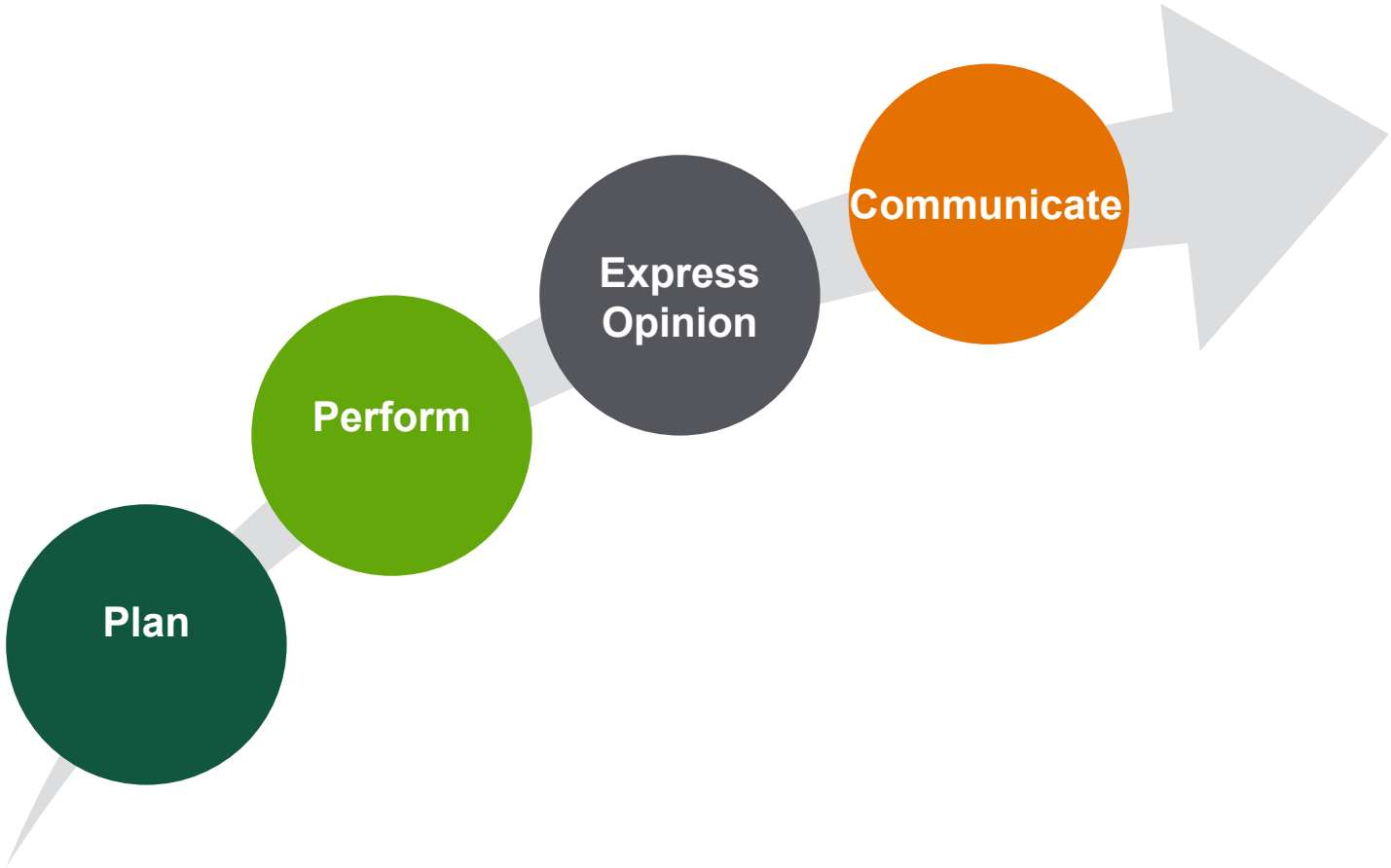


# Results of the Audit

We have audited the financial statements of Union County, North Carolina (the "County") for the year ended June 30, 2025 in accordance with generally accepted auditing standards and Government Auditing Standards and have issued our report dated November 6, 2025.

We have also audited the County's compliance with the types of compliance requirements described in the OMB Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina that could have a direct and material effect on each of the County's major federal and state programs for the year ended June 30, 2025.

We have issued unmodified opinions on the financial statements and will issue an opinion on the single audit upon completion.



# Internal Control Communication

In planning and performing our audit, we considered internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements and on compliance with Uniform Guidance and the N.C. State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

# Internal Control Communication

## Material Weakness

- A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

## Significant Deficiency

- A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We did not identify any control deficiencies that we believe to be material weaknesses.

# Internal Control and Compliance

## Single Audit (Grants)- PRELIMINARY

**Federal Major Programs**

- Medicaid Cluster
- COVID-19: Coronavirus State and Local Fiscal Recovery Funds
- Community Development Block Grants (CDBG)
- Federal Transit Cluster

**State Major Programs**

- Public School Building Capital Fund - Lottery Fund
- DSS Crosscutting
- Special Appropriations - BARN

**Testing Compliance with Grant Agreements In Progress**

# Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

## Corrected Misstatements

- Restatement to increase beginning fund balance in the non-major governmental funds of $1,123,853 related to the Opioid Settlement MOA and reduction of current year revenue by the same amount.
- Restatement to increase beginning net position in the government-wide statements to record entire Opioid Settlement amount of $13,891,765 as receivable.
- These adjustments were required due to the change in revenue recognition from a non-exchange transaction to an exchange transaction.

# Corrected and Uncorrected Misstatements

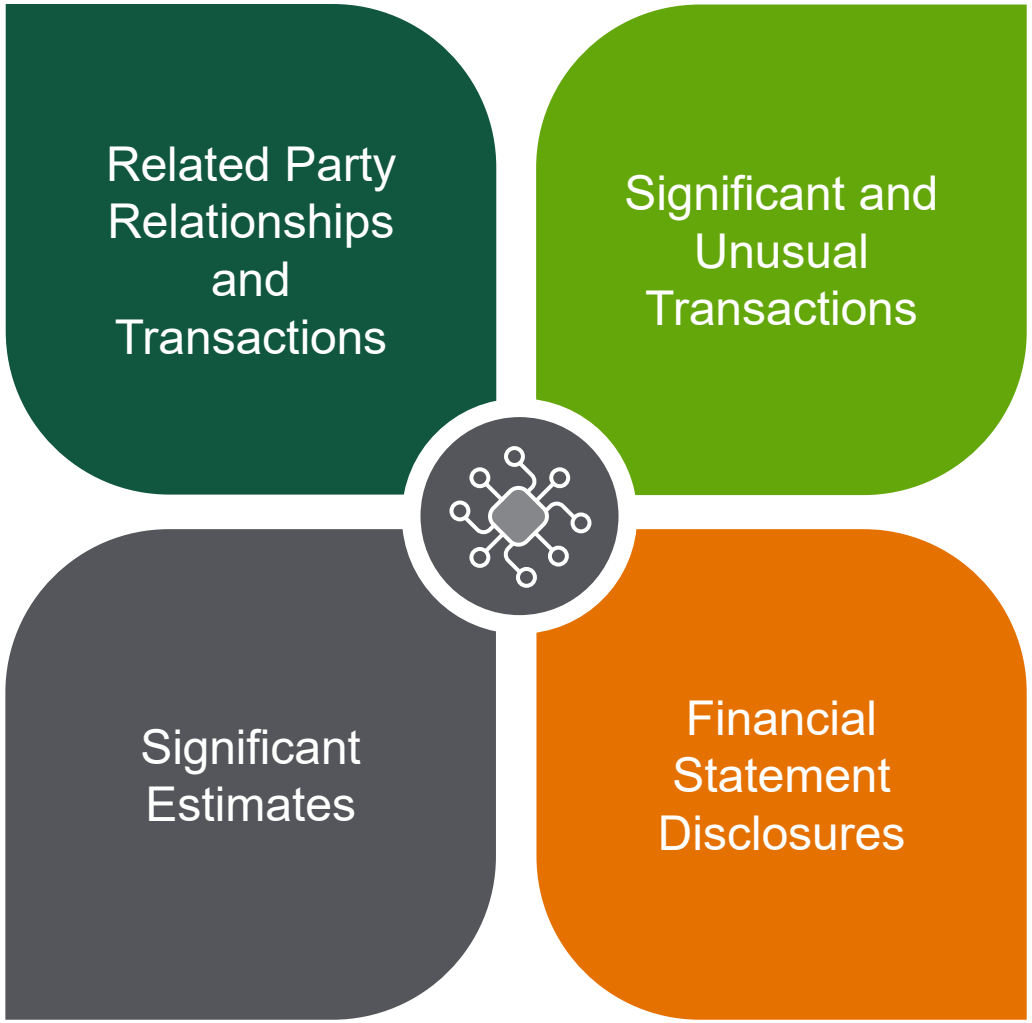
## Uncorrected Misstatements

- Overstatement of expenditures and accounts payable in the General Special Revenue Fund in the amount of $57,222.

# Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements.

The County changed accounting policies related to compensated absences liability by adopting Governmental Accounting Standards Statement 101, *Compensated Absences,* implemented during fiscal year June 30, 2025.

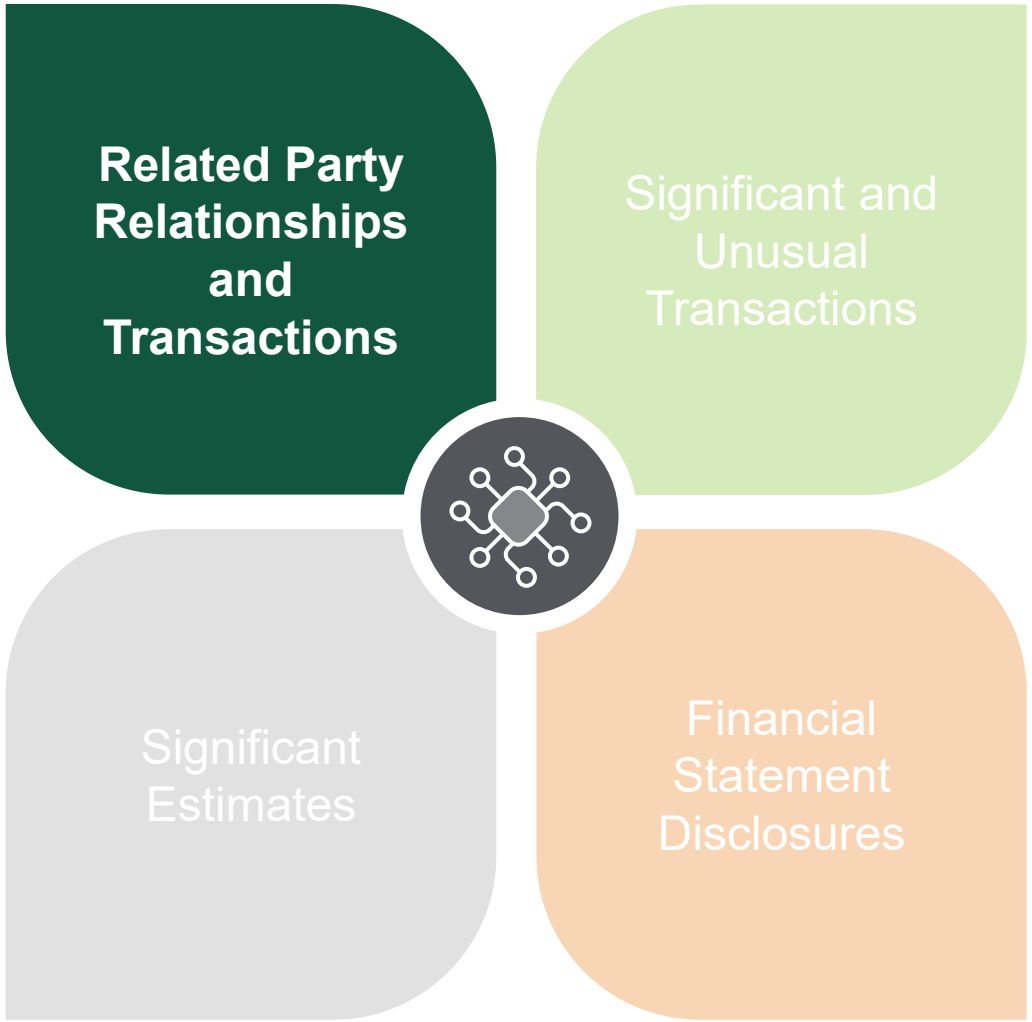


# Qualitative Aspects of Accounting Practices

As part of our audit, we evaluated the County's identification of, accounting for, and disclosure of the County's relationships and transactions with related parties as required by professional standards.

We noted none of the following:

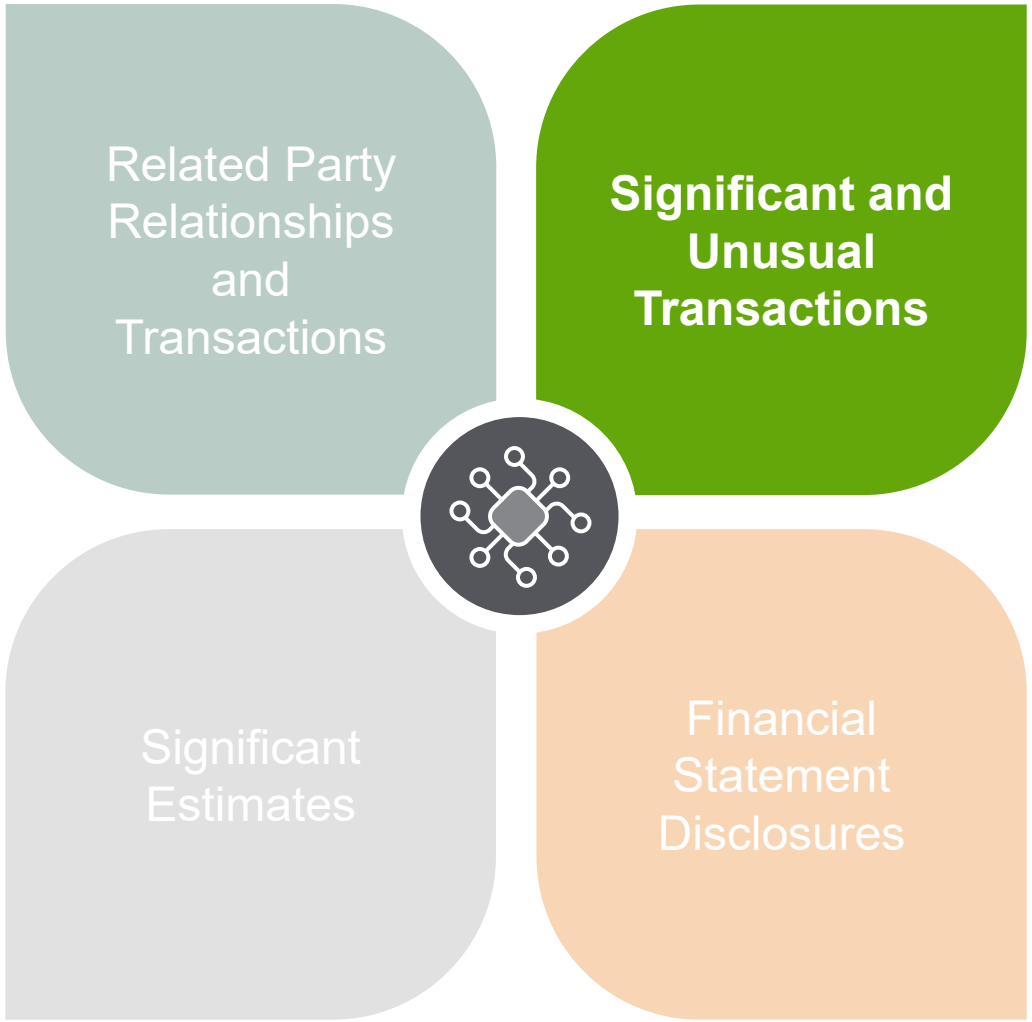
- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the County's policies or procedures or for which exceptions to the County's policies or procedures were granted;
- Significant related party transactions that appeared to lack a business purpose;
- Noncompliance with applicable laws or regulations prohibiting or restricting specific types of related party transactions; and
- Difficulties in identifying the party that ultimately controls the County's.



# Qualitative Aspects of Accounting Practices

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

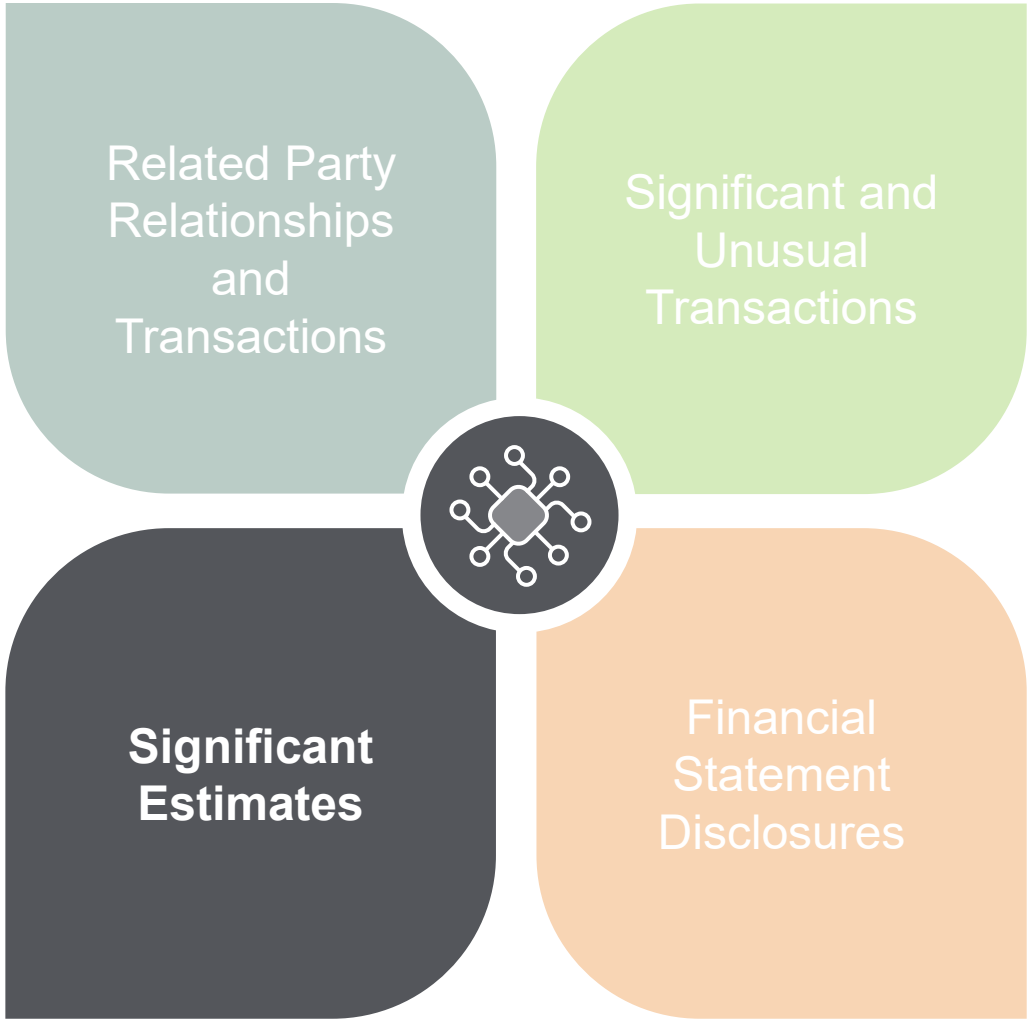
For purposes of this presentation, professional standards define significant unusual transactions as transactions that are outside the normal course of business for the County or that otherwise appear to be unusual due to their timing, size, or nature. We noted no significant unusual transactions during our audit.



# Qualitative Aspects of Accounting Practices

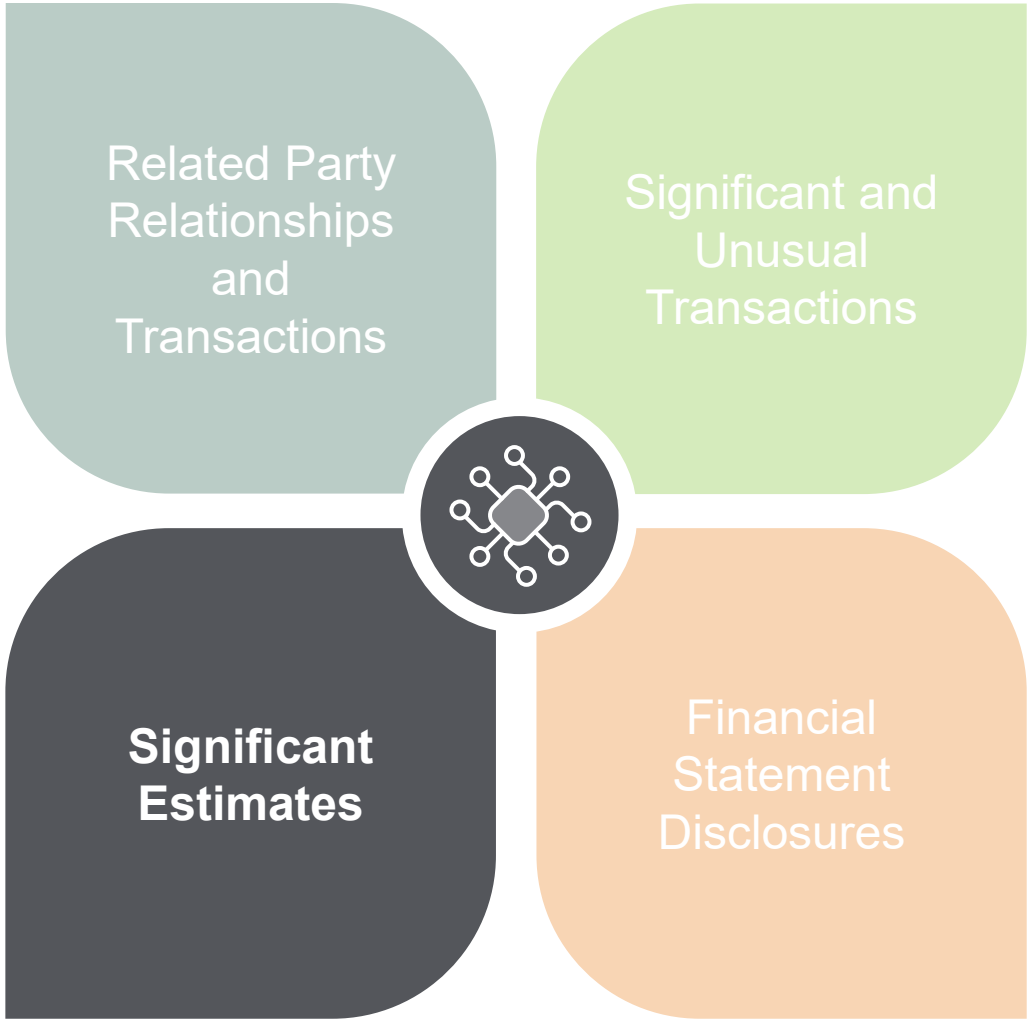
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Allowance for doubtful accounts
- Depreciation expense (estimated useful lives of assets)
- Fair value of investments
- Pensions, OPEB and IBNR liabilities, and related deferred outflows and inflows
- Landfill liability
- Lease and SBITA liabilities and receivables
- Right-of-use assets



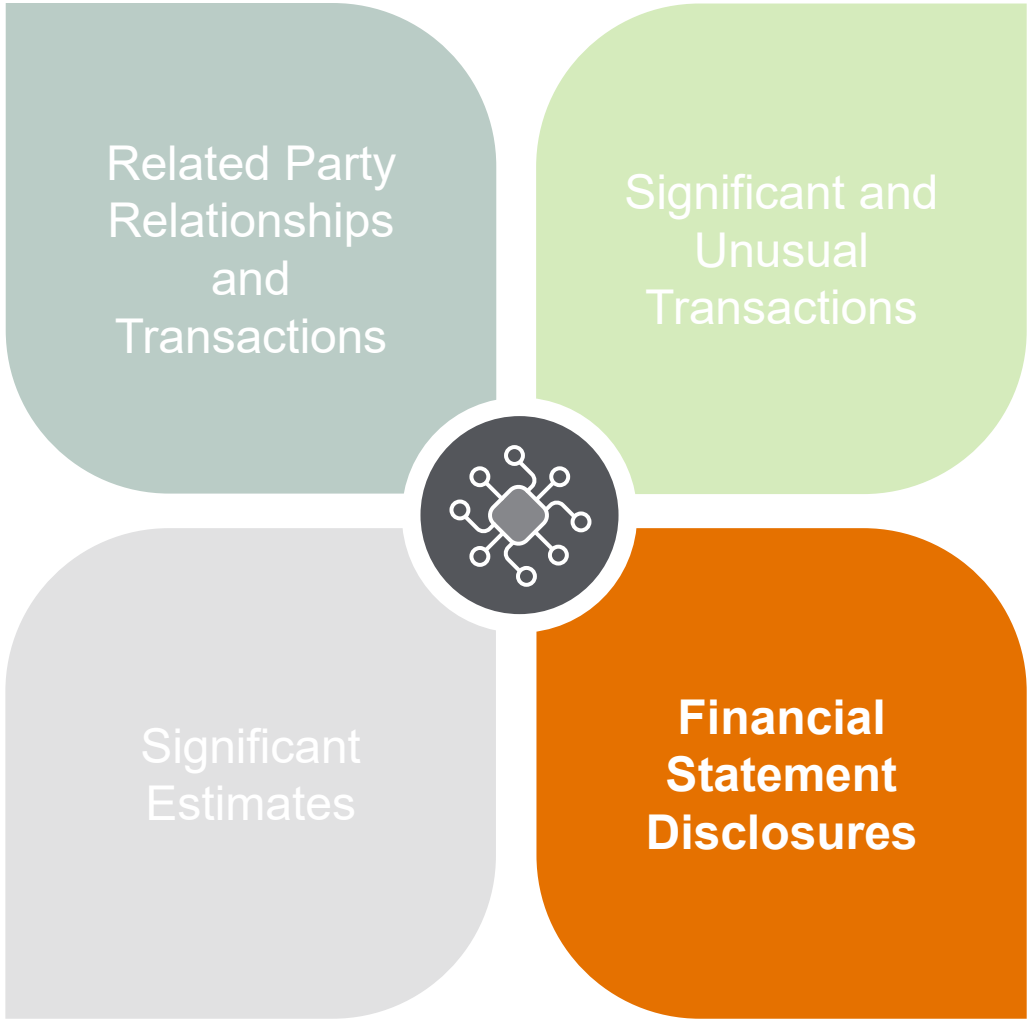
# Qualitative Aspects of Accounting Practices

- Management's estimate of the identified above estimates are based on the analysis of historical collection trends, estimated useful life of the asset, third party pricing, actuarial valuations, engineers estimates for closure and post closure costs and the County's incremental borrowing rate and lease/SBITA terms.
- We evaluated the key factors and assumptions used to develop these estimates in determining it is reasonable in relation to the financial statements taken as a whole.



# Qualitative Aspects of Accounting Practices

The financial statement disclosures are neutral, consistent, and clear.



# Independence Considerations

## Nonattest Services

- Preparation of the Data Collection Form.
- For all nonattest services we perform, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, and accept overall responsibility for the results of the services.



## Independence Conclusion

- We are not aware of any other circumstances or relationships that create threats to auditor independence.
- We are independent of the County and have met our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.



# Other Required Communications

| | |
|---|---|
| **Difficulties Encountered** | We encountered no significant difficulties in dealing with management in performing and completing our audit. |
| **Disagreements with Management** | Includes disagreements on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit. |
| **Auditor Consultations** | We noted no matters that are difficult or contentious for which the auditor consulted outside the engagement team. |
| **Management Representations** | We have requested certain representations from management that are included in the management representation letter dated the date of our audit report. |

# Other Required Communications

| | |
|---|---|
| **Management Consultations** | In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. To our knowledge, there were no such consultations with other accountants. |
| **Other Findings or Issues** | We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. |
| **Fraud and Illegal Acts** | As of the date of this presentation, no fraud, illegal acts, or violations of laws and regulations noted. |
| **Going Concern** | No events or conditions noted that indicate substantial doubt about the County’s ability to continue as a going concern. |

# Other Matters

## Required Supplementary Information

We applied certain limited procedures to the required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI. We were engaged to report on the other supplementary information which accompanies the financial statements, but which is not RSI.



## Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



## Other Information

The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the 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.



# Upcoming Financial Reporting Changes

These standards will be effective for the County in the upcoming years and may have a significant impact on the County's financial reporting.

We would be happy to discuss with management the potential impacts on the County's financial statements and how we may be able to assist in the implementation efforts

- GASB Statement 103, *Financial Reporting Model Improvements* - 2026
- GASB Statement 104, *Disclosure of Certain Capital Assets* - 2026



# Local Government Commission Performance Indicators

Audit Report –

- ✓ Budgeted tax levy for the General Fund did not have more than 3% uncollected.
- ✓ Positive General Fund total fund balance.
- ✓ Effective pre-audit process to avoid pervasive budget violations.
- ✓ No late debt service payments or debt covenant compliance issues.
- ✓ No statutory violation within Annual Comprehensive Financial Report.

# Questions

## Contacts

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**CPA**

*Audit Director*

dgougherty@cbh.com

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Cherry Bekaert LLP
Your Guide Forward



# FY 2025 Annual Comprehensive Financial Reporting

UNIONCOUNTY
north carolina



# Agenda

FY 2025 Year End Results

- Government Wide (full accruals)
- General Fund(s)
- Water and Sewer Fund

# 2025 Audited Financials – Government Wide

Net Position
June 30, 2025 and 2024

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024* | 2025 | 2024 | 2025 | 2024 |
| Current and Other Assets (2024 Restated) | $ 476,486,233 | $ 570,045,114 | $ 476,486,233 | $ 256,394,044 | $ 952,972,466 | $ 826,439,158 |
| Capital Assets | 171,805,218 | 168,208,539 | 724,816,721 | 683,440,584 | 896,621,939 | 851,649,123 |
| Total Assets | 648,291,451 | 738,253,653 | 1,201,302,954 | 939,834,628 | 1,849,594,405 | 1,678,088,281 |
| Total Deferred Outflows of Resources | 58,344,490 | 78,269,505 | 9,402,360 | 12,579,357 | 67,746,850 | 90,848,862 |
| Long-Term Liabilities | 515,146,326 | 546,619,462 | 451,211,677 | 462,980,740 | 966,358,003 | 1,009,600,202 |
| Other Liabilities | 107,509,291 | 111,566,484 | 35,320,885 | 38,433,449 | 142,830,176 | 149,999,933 |
| Total Liabilities | 622,655,617 | 658,185,946 | 486,532,562 | 501,414,189 | 1,109,188,179 | 1,159,600,135 |
| Total Deferred Inflows of Resources | 181,505,444 | 171,640,810 | 4,945,013 | 2,330,845 | 186,450,457 | 173,971,655 |
| Net Position: | | | | | | |
| Net investment in capital assets | 104,755,339 | 73,828,805 | 308,362,821 | 264,481,592 | 413,118,160 | 338,310,397 |
| Restricted (2024 Restated) | 70,773,412 | 246,301,451 | 295,332 | 377,778 | 71,068,744 | 246,679,229 |
| Unrestricted | (273,053,871) | (333,433,854) | 202,383,224 | 183,809,581 | (70,670,647) | (149,624,273) |
| Total net position (2024 Restated) | $ (97,525,120) | $ (13,303,598) | $ 511,041,377 | $ 448,668,951 | $ 413,516,257 | $ 435,365,353 |

- Assets and deferred outflows exceeded liabilities and deferred inflows by $413,516,257 (=net position)
  - Decrease of $21,849,096 from FY 2024
- Governmental Activities' total net position ($97,525,120)
  - Due to UC carrying the long-term debt liability for school and SPCC related assets that we do not own

# 2025 Audited Financials – Government Wide

## Asset Major Changes

- Cash and investments -$93M (bond proceeds spend down for FH High and East Elementary, spend down of ARPA funds)
- Accounts Receivable +15M (Opioid Settlement)
- Due from other government +$14M (state grant funds spent but reimbursement not received on June 30th)
- Capital assets +$45M (mainly due to ongoing W&S projects)
- Deferred outflow of resources -$23M (related to OPEB, Pension and SEPA)

## Liabilities Major Changes

- Net OPEB Liability +$28.1M (change in assumptions year over year based on actuarial study results)
- Local government retirement pension liability +$9M
- Long-term liability -$56.8M (pay down of debt, leases and SBITAs)
- Deferred inflow of resources +$12M (related to OPEB, Pension and SEPA)

+(increase) –(decrease)

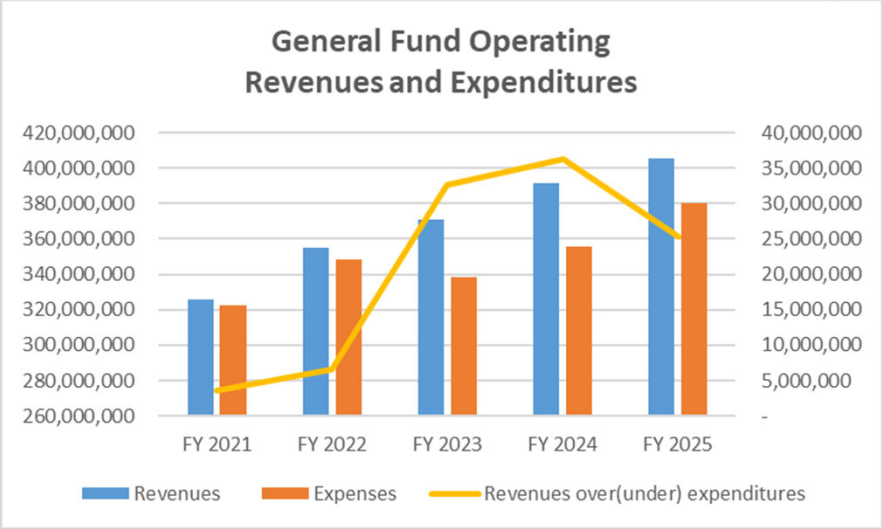
# 2025 Audited Financials – General Funds

- Actual revenues of $405,485,094
  Revenues exceeded budget by $13.1 million

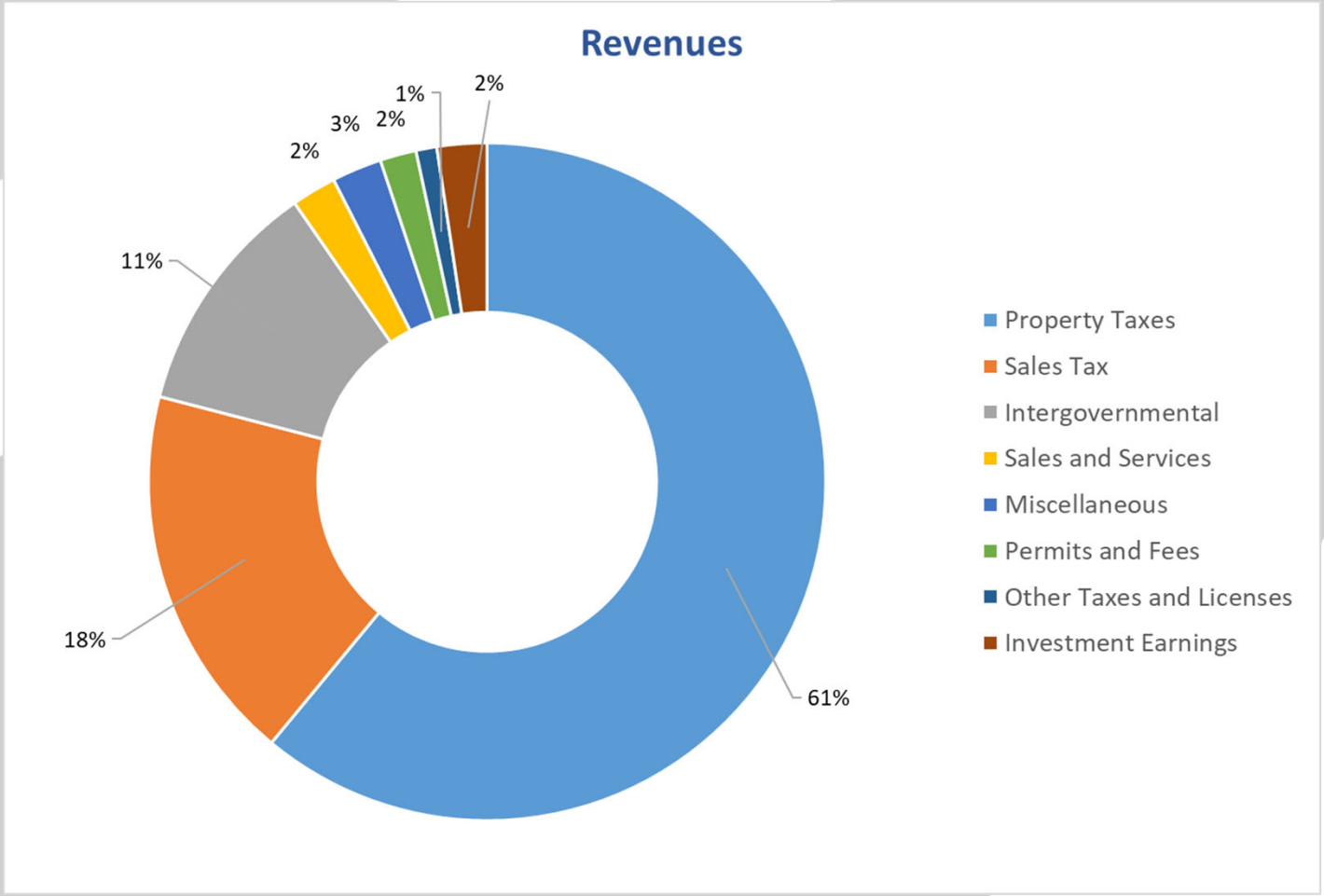
- Actual expenses of $380,088,535
  Expenditures under budget by $13.9 million

- Other financing sources/(expenses) of $(27,312,795)
  - Includes transfers to other funds (CIP and VFDs) and lease and subscription liabilities

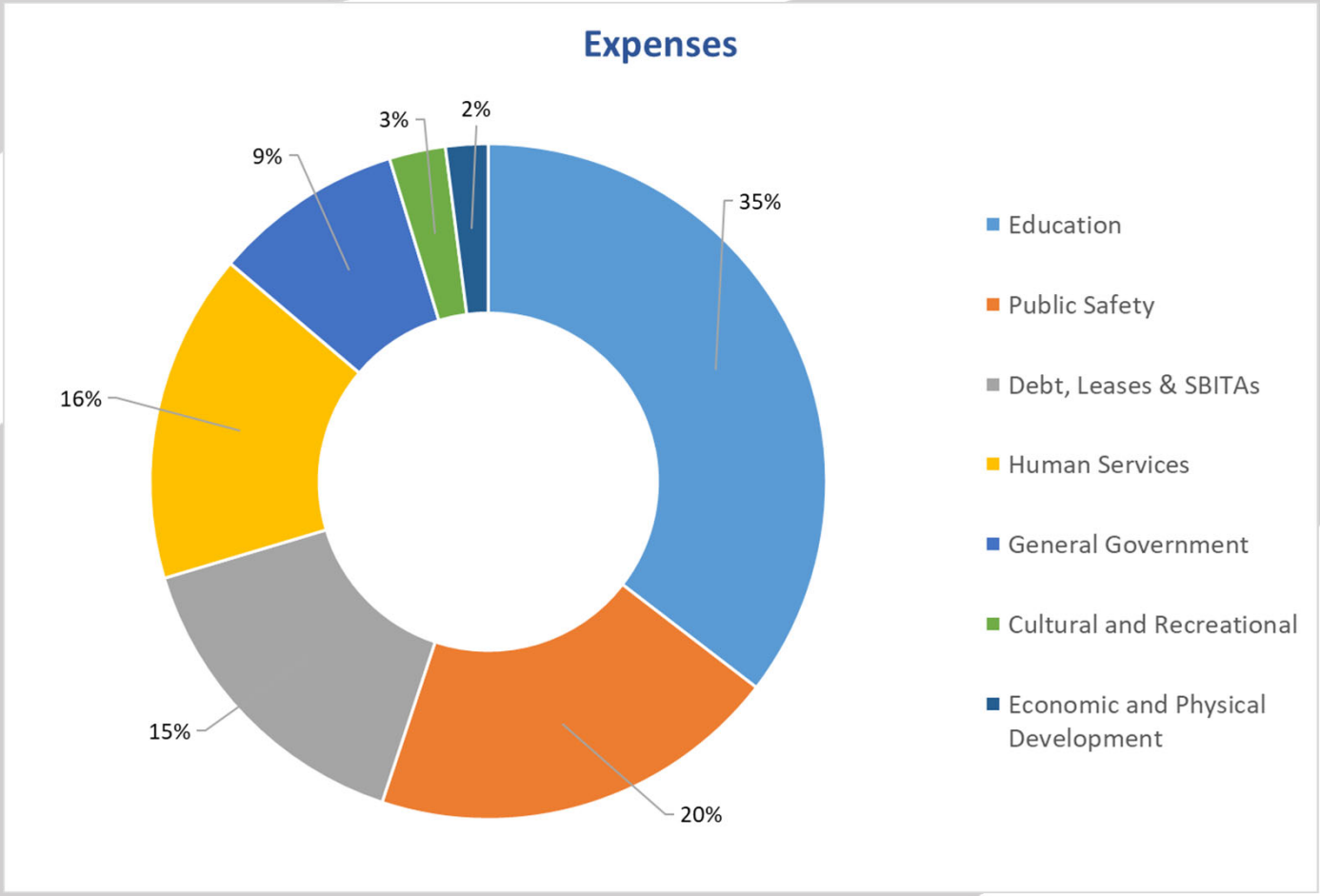
- Decrease in fund balance of $1,916,236



# 2025 Audited Financials – General Fund Revenues



# 2025 Audited Financials – General Fund Expenses



# 2025 Audited Financials – General Funds Fund Balance

| | General Fund(s) combined | General | General Debt Fund | Economic Development | Education Debt Fund | Education Budgetary Fund |
|---|---|---|---|---|---|---|
| Nonspendable | $ 11,260 | $ 11,260 | $ - | $ - | $ - | $ - |
| Restricted | 38,254,797 | 31,979,312 | 3,280 | 3,570 | 6,248,491 | 20,144 |
| Committed | 76,746,600 | 76,746,600 | - | - | - | - |
| Assigned | 12,516,923 | 9,584,968 | 2,580,302 | - | - | 351,653 |
| Unassigned | 22,551,919 | 12,126,901 | 885,852 | 270,087 | 3,999,414 | 5,269,665 |
| Total fund balance | $ 150,081,499 | $ 130,449,041 | $ 3,469,434 | $ 273,657 | $ 10,247,905 | $ 5,641,462 |
| **Change from Prior Year** | (1,916,236) | (2,505,955) | 572,567 | (297,434) | (4,957,994) | 5,272,580 |

| | Fund Balance Categories: |
|---|---|
| Nonspendable: | Amounts that cannot be spent because they are either not in spendable form such as inventory, prepaid expenses, buildings; or the government is contractually bound to maintain the amount |
| Restricted: | Amounts that are restricted to a specific purpose by external parties, or laws or regulations, constitutional provisions or legislation. |
| Committed: | Amounts that are committed for a specific purpose by formal action of the government's highest level of decision-making. (the Board) |
| Assigned: | Amounts that are intended by the government to be used for specific purposes. |
| Unassigned: | Amounts available for any purpose. |

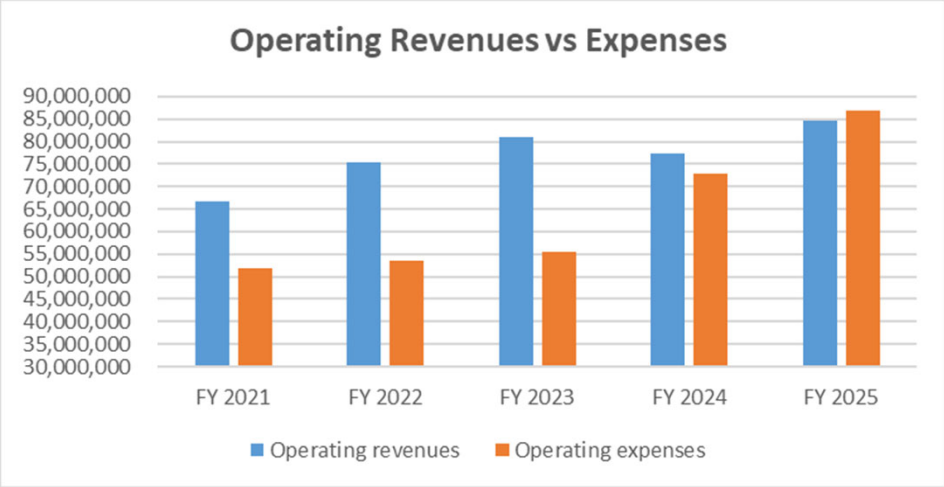
# 2025 Audited Financials – General Funds Fund Balance

| | General Fund(s) combined | General | General Debt Fund | Economic Development | Education Debt Fund | Education Budgetary Fund |
|---|---|---|---|---|---|---|
| Nonspendable | $ 11,260 | $ 11,260 | $ - | $ - | $ - | $ - |
| Restricted | 38,254,797 | 31,979,312 | 3,280 | 3,570 | 6,248,491 | 20,144 |
| Committed | 76,746,600 | 76,746,600 | - | - | - | - |
| Assigned | 12,516,923 | 9,584,968 | 2,580,302 | - | - | 351,653 |
| Unassigned | 22,551,919 | 12,126,901 | 885,852 | 270,087 | 3,999,414 | 5,269,665 |
| Total fund balance | $ 150,081,499 | $ 130,449,041 | $ 3,469,434 | $ 273,657 | $ 10,247,905 | $ 5,641,462 |
| **Change from Prior Year** | (1,916,236) | (2,505,955) | 572,567 | (297,434) | (4,957,994) | 5,272,580 |

| | Fund Balance Categories: |
|---|---|
| Nonspendable: | Amounts that cannot be spent because they are either not in spendable form such as inventory, prepaid expenses, buildings; or the government is contractually bound to maintain the amount |
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| Committed: | Amounts that are committed for a specific purpose by formal action of the government's highest level of decision-making. (the Board) |
| Assigned: | Amounts that are intended by the government to be used for specific purposes. |
| Unassigned: | Amounts available for any purpose. |

# 2025 Audited Financials – Water and Sewer Fund

- Operating Revenues of $84,716,814
- Operating Expenses (including depreciation $34.4M) of $86,958,755
- Nonoperating Revenues(expenses) of $24,262,118
- Increase in net position of $63,337,670



# 2025 Audited Financials – Water and Sewer Fund- Full Accrual Basis

| Water and Sewer Fund | 2025 | 2024 | 2023 | 2022 | 2021 |
|---|---|---|---|---|---|
| Operating revenues | $ 84,716,814 | $ 75,327,980 | $ 76,253,832 | $ 75,480,900 | $ 66,581,187 |
| Operating expenses | 86,958,755 | 72,838,075 | 55,606,567 | 53,595,378 | 51,724,337 |
| Operating income | (2,241,941) | 2,489,905 | 20,647,265 | 21,885,522 | 14,856,850 |
| | | | | | |
| Investment earnings | 6,942,572 | 8,106,317 | 6,968,813 | (924,566) | (594,156) |
| Interest and fees expense | (12,262,190) | (12,736,774) | (13,456,075) | (13,608,173) | (9,581,038) |
| Loss on joint venture | (978,448) | (1,297,343) | (1,626,791) | (785,398) | (3,362,096) |
| Intergovernmental | 30,451,873 | (2,101,265) | 4,689,006 | - | - |
| Other nonperating revenues/expenses | 108,311 | 2,557 | 66,607 | 11,216 | 35,064 |
| Income (loss) before transfers and contributions | 22,020,177 | (5,536,603) | 17,288,825 | 6,578,601 | 1,354,624 |
| | | | | | |
| Contributions - system development fees | 11,535,872 | 6,563,539 | 5,413,985 | 11,665,021 | 6,461,435 |
| Capital contributions - donated assets | 21,448,484 | 10,254,323 | 6,501,850 | 9,873,142 | 9,192,180 |
| Contributions - other cash | 430,661 | 479,214 | 479,881 | 555,589 | 434,589 |
| Transfers with other funds | 4,902,476 | 1,100,000 | - | - | 526,000 |
| Change in net position | $ 60,337,670 | $ 12,860,473 | $ 29,684,541 | $ 28,672,353 | $ 17,968,828 |
| | | | | | |
| Net Position | $ 495,136,046 | $ 434,798,376 | $ 417,735,373 | $ 388,050,832 | $ 355,023,634 |

UNIONCOUNTY WATER


Questions?
UNIONCOUNTY
north carolina

UNION COUNTY
north carolina

# Annual Comprehensive Financial Report

## Fiscal Year Ended | June 30, 2025



# Union County, North Carolina

## Annual Comprehensive Financial Report

for the fiscal year ended June 30, 2025

Prepared by
**Finance Department**


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

Union County, North Carolina
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UNION COUNTY
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# Introductory Section


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November 6, 2025

To the Honorable Members of the Board of Commissioners, and Residents of Union County:

## *Introduction*

I am pleased to provide the Board of County Commissioners and the residents of Union County the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025. The Annual Comprehensive Financial Report provides users with insight into the financial operations and condition of the County from the preceding fiscal year. In this document you will find financial statements, demographic and financial data, compliance reports, auditor's opinions, and other information.

The transmittal letter, which is not audited but reviewed by the auditors, provides context for the financial statements, and serves as a financial condition scorecard. The information included in the transmittal provides a bridge to the upcoming financial planning/budgetary cycle. It is the management's hope that the information in the transmittal letter provides a complete financial picture. The transmittal includes the compliance discussion, a county profile, a discussion of debt and fiscal indicators, management comments on the County's financial condition, upcoming events and major initiatives, and finally awards and acknowledgements.

## *Compliance Discussion*

Laws of the State of North Carolina, along with policies and procedures of the North Carolina Local Government Commission, require all local governments in the State to publish a complete set of annual financial statements. The financial statements are presented in conformity with generally accepted accounting principles (GAAP) in the United States of America and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. Pursuant to those requirements, I hereby issue the annual financial report of Union County (the County) for the fiscal year ended June 30, 2025.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report. To provide a reasonable basis for making these representations, County management has established a comprehensive framework of internal controls that are designed to both protect the government's assets from loss, theft, or misuse and to compile sufficiently reliable information for the preparation of the County's financial statements. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements. With management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Cherry Bekaert LLP, a firm of licensed certified public accountants, has issued an unmodified opinion on Union County's financial statements for the year ended June 30, 2025. The report of the independent auditor is located at the front of the financial section. The audit also meets the requirements of the Federal Single Audit Act Amendment of 1996, the State Single Audit Act, and N.C.G.S. §159-34. The reports required by these Acts are submitted as separate reports, which include the schedules of federal and state awards, findings and questioned costs, and the report of independent auditor's on internal control and compliance.

**Finance Department**
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Unioncountync.gov

Management's discussion and analysis (MD&A) immediately follows the report of independent auditor and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

## *County Profile*

Union County, established in 1842, is in the south-central portion of North Carolina adjacent to Charlotte/Mecklenburg County and borders South Carolina. The County occupies approximately 643 square miles and serves an estimated 266,672 residents.

The County operates under a Commission-Manager form of government. The governing body of the County is the Board of County Commissioners, which formulates policies for the administration of the County. In addition, the Board annually adopts a balanced budget and establishes tax rates for the support of County programs. The Board consists of five commissioners, elected on a staggered basis for terms of four years.

The County Manager is appointed by and serves at the pleasure of the Board as the County's Chief Executive Officer. The County Manager has appointive and removal authority over county employees. The County Manager is responsible for the daily operations of the County Government. In addition, the Manager's responsibilities include implementation of policies established by the Board of County Commissioners, as well as the administration of the annual adopted budget.

The County provides a wide range of services including public safety, human services (Social Services, Health, Veterans' Services and Transportation), funding for education, cultural and recreational activities, and general administration. Additionally, the County owns and operates water, sewer, and solid waste systems. The annual financial report includes all funds of the County, and all activities considered to be a part of (controlled by or dependent on) the County.

The Board of County Commissioners adopts an annual budget for the fiscal year no later than July 1. The budget serves as the foundation for the County's financial planning and fiscal control. As required by the North Carolina Budget and Fiscal Control Act, the Board of County Commissioners adopt an annual budget for all governmental and proprietary operating funds except those authorized by project ordinance, which are multi-year in nature.

Appropriations to the various funds are formally budgeted, in FY 2025 on a fund level by function and at the fund level for the special revenue funds, and on a program basis for capital project (multi-year) funds. The Board approves budget amendments that increase the total appropriation of any fund. For expenditure control purposes, the budget is monitored and controlled on a function, division and line-item level.

## *Local Economy*

The overall economic indicators for the County reflect a positive trend. Union County is assigned a Tier 3 rating by the State of North Carolina, indicating lower economic distress and higher development potential. The County's economy is navigating national headwinds with local strengths. The County's low unemployment of , expanding job sectors, and stable real estate market position it well for continued growth, though inflation, interest rates, and policy uncertainty remain key variables to watch.

During the past ten years, the County has seen consistent growth in population. This is reflected in the consistently strong number of permits issued for residential and commercial construction projects. The permits for the current year are referenced in the Management's Discussion and Analysis and detailed in the Statistical

Section of this report. Contributing to the County's growth is its proximity to the City of Charlotte and Mecklenburg County, which contain the largest population in the State and comprise the major urban center of North Carolina's piedmont crescent. The County's diverse economic base and the interdependence of the Charlotte-Gastonia-Concord Metropolitan Statistical Area or MSA are major factors that have contributed to the County's rapid growth during the previous decade.

Union County's strong economic indicators reinforce its capacity to reliably fund essential public services, including law enforcement, education, fire protection, emergency medical response, libraries, and critical infrastructure such as water and sewer systems. The County's current financial position remains stable and well-managed. However, leadership remains vigilant in monitoring economic trends. Should conditions shift unfavorably, the County is prepared to evaluate and implement corrective measures to ensure long-term fiscal sustainability and uninterrupted service delivery.

## *Long-Term Financial Planning*

While the County is fiscally sound and has enough resources to withstand economic downturn, the County continues to have a relatively high debt burden. The impact of this can be seen in the debt service burden, with every dollar of operating revenue generated in the general fund, 14.30 percent goes toward debt service. This is compounded by the fact that the debt the County carries is largely on assets that it does not own.

The general government debt burden ratio has seen a reduction of 2.05 percent from 2021. This positive trend is reflective of the continued revenue growth in the County and the Board of County Commissioners' conservative approach on issuing new debt. Based on the Board of County Commissioners' adopted policy of adding additional tax rate to support new voter approved debt, the debt funds were created, and an ad valorem tax rate has been established to fund the debt service for the all-County general debt.

The Board continues to indicate that it will be vigilant in its policy consideration and focus on continued, strategic decisions that promote economic growth and manage the long-term liabilities of the County while continuing to focus on reducing the long-term debt portfolio and paying off debt. At the end of FY 2025, the County's outstanding debt is $775,796,000, a decrease from the FY 2024 outstanding debt of $827,565,000. This decrease is due to principal payments made in FY 2025.

The debt per capita indicator measures the changes in long-term debt in relationship to the changes in population. In theory, the debt per capita information demonstrates each person in Union County's fair share of the general government debt. The Debt Per Capita decreased by $251 per person during the last year; confirming, the County's outlook for debt remains positive.

## *Management Comments on Financial Condition*

The indicators and financial data provided through the Annual Comprehensive Financial Report for the Year Ended June 30, 2025, provides a solid footing for the long-term financial planning of the organization. This information can help inform the Board of County Commissioner and management's policymaking process. In addition, this information serves as an evaluative tool for other users of financial information and the financial markets. Several overarching comments or observations can be made concerning the County's financial condition.

- The County's ad valorem tax base is strong. While residential property is the largest component (approximately 76%), all indicators point to continued strong growth. The County completed a

countywide reappraisal effective January 1, 2025, which resulted in approximately a 60% increase in the ad valorem tax base. This will be reflected in the fiscal year 2026 tax billing. The continued strong growth and value indicates that the County will still have enough resources in the future to provide services and meet its obligations.

- The County's expenditures are well managed. The Board of County Commissioners chose to remain at the current tax rate and minimize the growth in the services. This is evident in the limited growth in expenditures per capita. The Board has focused on adding services as service demand has presented itself, with the growth primarily occurring in public safety, human services, and education as well as general government departments focusing on safety and strategic management.

- The County has a strong working relationship with its community partners. Counties in North Carolina function as part of the governance environment. The County works with non-profits and other entities to provide economic development, fire services, emergency medical services, and hospital services. In addition, the County works closely, as a primary funding source, with Union County Public Schools and South Piedmont Community College. It's through this intertwined approach that the County and these groups can provide efficient and effective services to the community and reduce duplications where possible.

- The County's financial policy framework continues to strengthen its fiscal position. The Board of County Commissioners remains focused on implementing sound, sustainable financial practices. A key component of this strategy is the fund balance policy, which restricts the use of one-time revenues to one-time expenditures. While this approach may appear modest in scope, its long-term impact is substantial—ensuring that recurring operational costs are consistently supported by recurring revenue streams.

- The County's debt portfolio is well managed. Through a combination of aggressively reworking the debt portfolio to minimize risk and interest cost and prudently issuing new debt, the County has seen its long-term government debt portfolio continue to remain positive. Comparing the long-term debt as a percentage of assessed value, the County has gone from 1.58 percent in FY 2020 to 1.01 percent in FY 2025. This indicates that the County has the capacity to issue new voter approved debt without negatively affecting its ability to pay.

Secondly, the commitment to fund the actuarially required contribution to the OPEB trust has a lasting influence on the employee legacy costs of the organization. The commitment to pay now, versus a pay-go strategy later, provides financial flexibility for future Boards and the County. This again demonstrates the continued commitment to the long-term sustainability of the organization.

These are just a few of the highlights from the Annual Comprehensive Financial Report. A wealth of financial operational information can be gleaned from the report. The common theme that is clear is the strong financial position of the County is a result of the commitment from the Board and management to fiscal prudent policy making and a commitment to the long-term financial sustainability of the organization.

## *Upcoming Events and Major Initiatives*

Beyond the long-term financial planning and the look back at the financial results for FY 2025, several significant events and initiatives will occur during the upcoming year FY 2026.

- The general fund capital improvement projects adopted for FY 2026 includes continued funding to maintain existing facilities and provides capital funding for our public safety partners.

- In July of 2025 the County issued a two-thirds general obligation bond and issued voter approved general obligation bonds The two-thirds bond will provide funding for renovations of the Judicial Center, Government Center and provide for additional general government space needs. The voter approved general obligation bond provides funding for South Piedmont Community College's Center for Entrepreneurship and for Union County Public Schools renovations of the old Forest Hills High School to become East Union Middle School and design for a new Parkwood High School.

- During FY 2026, Union County will begin designing to construct a new facility for the South Piedmont Regional Autopsy Center providing forensic pathology services that will serve Union County along with surrounding counties in the region. This is a regional effort with funding provided by the State of North Carolina for design and construction of the new facility.

- Union County is continuing work on the BARN project, a new facility to support agricultural start-up companies and agricultural producers/growers.

- The County funded the third and final phase of the Classification and Compensation Study, focusing on market adjustments to employee salaries.

- Union County Water continues to focus on infrastructure needs. Projects funded this year include Twelve Mile Creek Wastewater System Improvements, Catawba River Water Treatment Plant Improvements, and expanding the Union County Water Operations Center. The proposed FY 2026 budget also includes enhancements to current service levels, such as the addition of a Locator Crew to manage a growing number of service locate calls, and an After-Hours Repair Crew, which is expected to save the department approximately $200,000 in overtime costs. Other proposed enhancements include: an Assistant Director for Business Operations for job continuity planning, a Construction Program Manager for the Engineering division, an additional Engineer position for the Planning and Resource Management division, and several additional personnel requests in the Water and Wastewater Operations division.

Additional information concerning new initiatives can be found on the, Union County's Budget Department webpage. *https://www.unioncountync.gov/government/departments-a-e/budget*

## *Awards and Acknowledgements*

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its Annual Comprehensive Financial

Report for the fiscal year ended June 30, 2024. This is the 15th consecutive year in which the County has received this recognition. To be awarded a Certificate of Achievement, the government was required to publish an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfied both generally accepted accounting principles and applicable program requirements. The GFOA award is valid for a period of one year.

Each of the County's departments maintain a strong commitment to the goals, vision and mission statements of the County and this is reflected in its provision of services to the citizens of Union County. Finance appreciates the cooperation of all County departments in conducting financial activities, including the preparation of this report.

The successful preparation of the Fiscal Year 2025 Annual Comprehensive Financial Report reflects the dedication and expertise of Union County's Finance team. We extend our sincere appreciation to Ebru Cukro, Haley Smith, Kiara McClendon, Brady Chaffin, Shannon McDonald, Heather Howey, Mia Griffin, Ashley Steele, and John Buchanan for their continued contributions and their specific efforts in compiling and reviewing this year's report. Their commitment to excellence and fiscal transparency plays a vital role in supporting the County's financial integrity and stakeholder confidence.

Finance also wishes to express appreciation to the Board of County Commissioners, County Manager, Brian Matthews, Deputy County Manager, Patrick Niland, and Assistant County Manager, Clayton Voignier and for their continued support.

Respectfully submitted,

Beverly L. Liles

Beverly L. Liles
Finance Director

Union County, North Carolina
**List of Principal Officials**
June 30, 2025

Board of County Commissioners

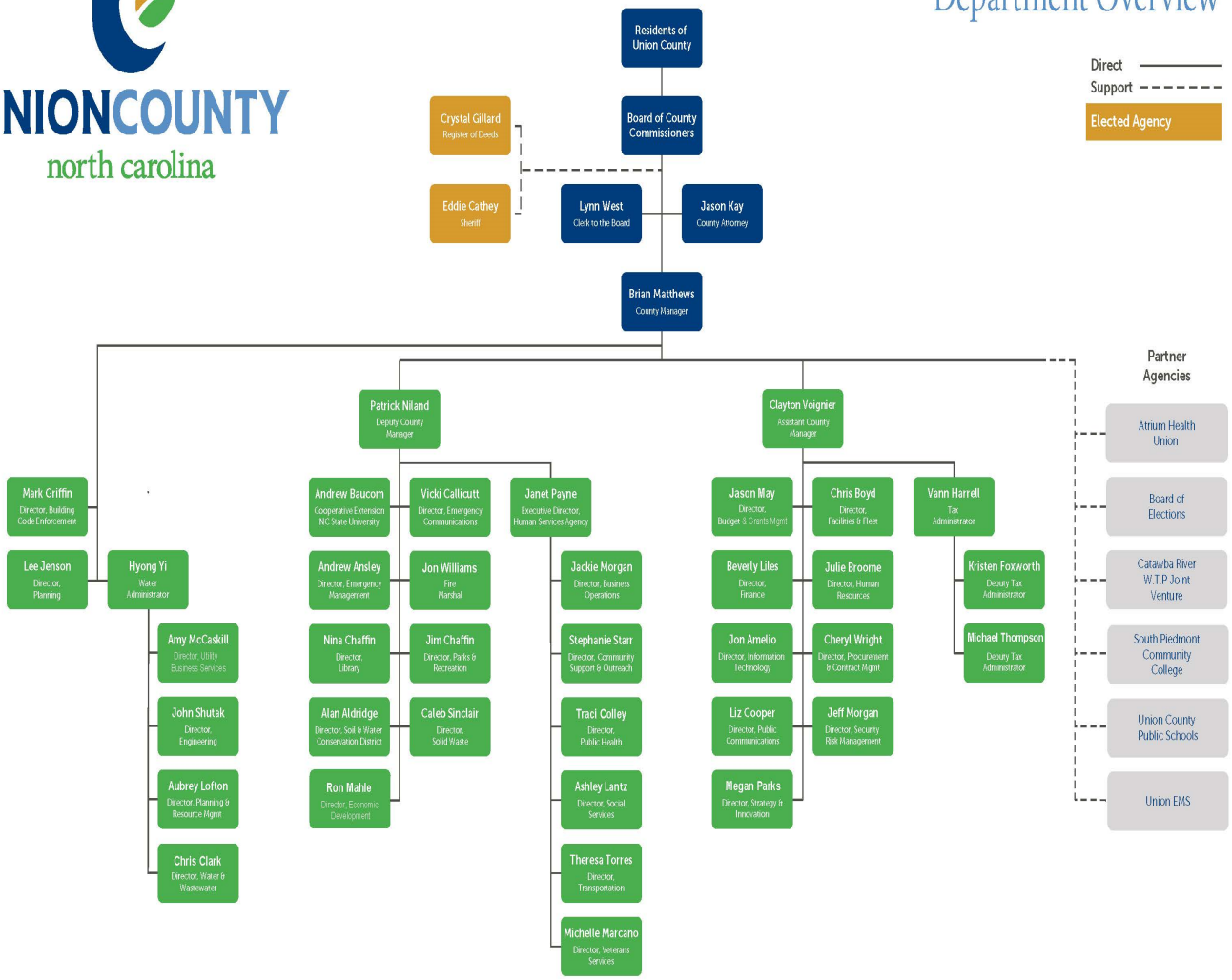
Melissa Merrell, Chairman
Brian Helms, Vice-Chairman
Clancy Baucom
Christina Helms
Gary Sides

County Officials

| | |
|---|---|
| Brian Matthews | County Manager |
| Patrick Niland | Deputy County Manager |
| Clayton Voigner | Assistant County Manager |
| Lynn G. West | Clerk to the Board |
| Jason Kay | County Attorney/General Counsel |
| Crystal Gillard | Register of Deeds |
| Eddie Cathey | Sheriff |
| Kristin Jacumin | Board of Elections |
| Julie Broome | Human Resources Director |
| Lee Jenson | Planning Director |
| Mark Griffin | Building Code Enforcement Director |
| Traci Colley | Public Health Director |
| Hyong Yi | Water Administrator |
| Jon Amelio | Information Technology Director |
| Liz Cooper | Public Communications Director |
| Michelle Marcano | Veterans Services Director |
| Ashley Lantz | Social Services Director |
| Janet Payne | Human Services Administrator |
| Dennis Joyner | Public Health Director |
| Beverly Liles | Finance Director |
| Jason May | Budget and Grants Management Director |
| Cheryl Wright | Procurement Director |
| Vann Harrell | Tax Administrator |
| Andrew Baucom | Cooperative Extension Director |
| Nina Chaffin | Library Director |
| Jon Williams | Fire Marshal |
| Andrew Ansley | Emergency Management Director |
| Vicki Callicutt | Emergency Communications Director |
| James Chaffin | Parks & Recreation Director |
| Alan Alridge | Soil & Water Conservation District Director |

UNIONCOUNTY
north carolina

# Department Overview



Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Union County**
**North Carolina**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO


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# Financial Section


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Cherry Bekaert LLP
Your Guide Forward

# Report of Independent Auditor

To the Board of County Commissioners
Union County, North Carolina

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, North Carolina (the "County") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Emphasis of Matter*

As discussed in Note 21 to the financial statements, the County restated its beginning net position of the government-wide activities and fund balance for a non-major special revenue fund to reflect the correction of an error that occurred in the prior year. Our opinions are not modified with respect to this matter.

### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives 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 to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Country's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund financial statements and schedules and additional financial data, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and additional financial data are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2024 (none of which is presented herein), and we expressed unmodified opinions on those basic financial statements. Those audits were conducted for purposes of forming an opinion on the basic financial statements as a whole. The accompanying combining and individual fund financial statements and schedules, which include prior year comparative amounts, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In our opinion, the prior year comparative amounts in the accompanying combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects in relation to, the basic financial statements from which it has been derived.

## Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the 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.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Cherry Bekaert LLP

Charlotte, North Carolina
November 6, 2025

## Management's Discussion and Analysis

As management of Union County (the "County"), we offer readers of Union County's financial statements narrative overview and analysis of the financial activities of Union County for the fiscal year ended June 30, 2025. We encourage readers to read the information presented here in conjunction with additional information furnished in the letter of transmittal, which begins on page A3 of this report, and the County's financial statements, which follow this narrative.

### *Financial Highlights*

- The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources at the close of the most recent fiscal year by $413,516,257 (*net position*), a decrease of $7,957,331.

- Union County's governmental activities' total net position reflected a deficit of $97,525,120. In accordance with North Carolina general statutes, the County is financially responsible for funding school facilities and the issuance of any debt in connection with school facilities; however, since school assets are not reflected in the County's financial statements, school capital improvements are expended annually.

- At the close of the current fiscal year, Union County's governmental funds reported combined fund balances of $265,961,971, a decrease of $79,799,018 in comparison with the prior year. Approximately 8.8 percent of this amount $23,397,531 is available for appropriation at the County's discretion (*unassigned fund balance*).

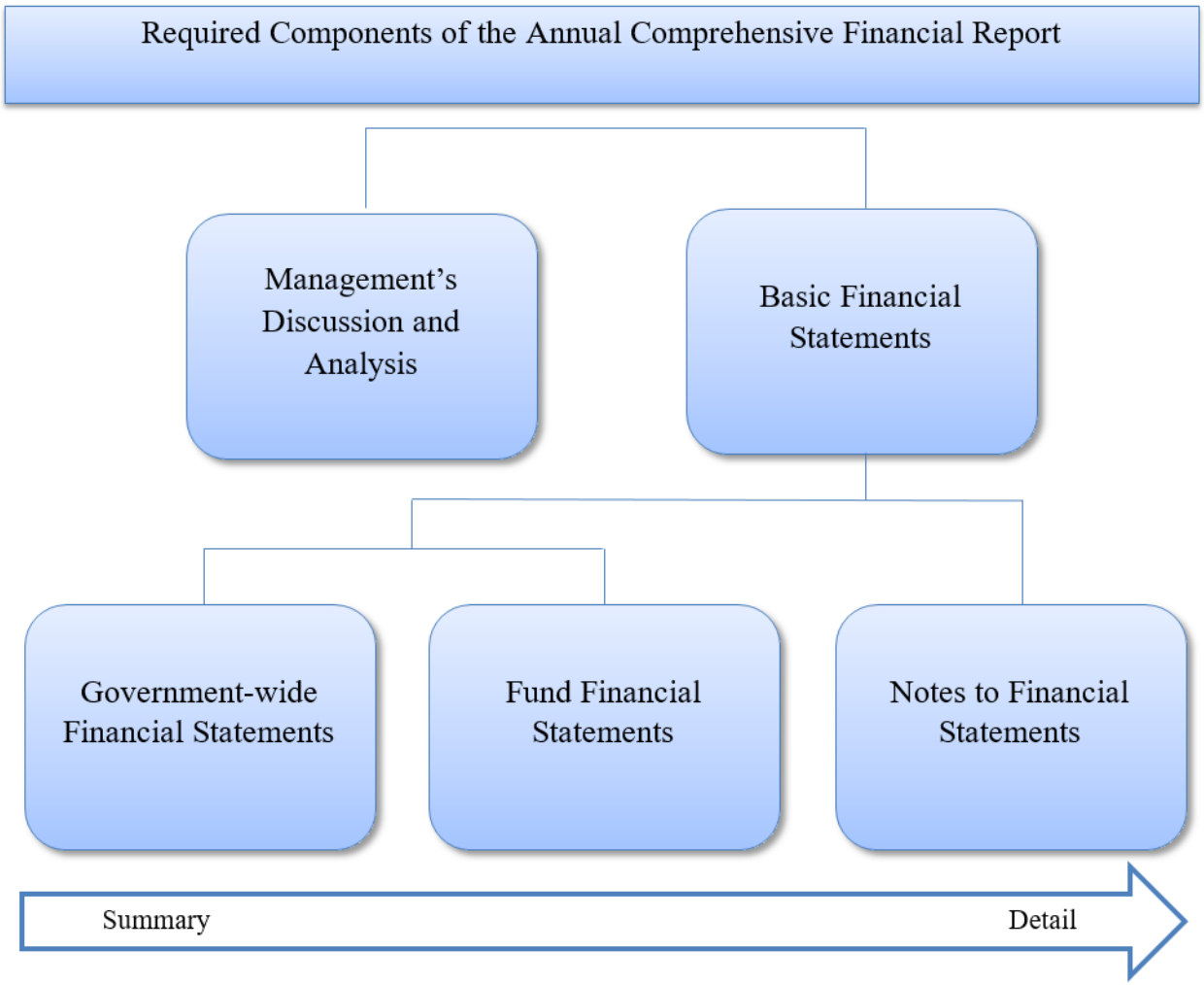
- At the end of the current fiscal year, the unrestricted fund balance (the total of the *committed*, *assigned,* and *unassigned* components of *fund balance*) for the general fund was $111,815,442, or approximately 29.4 percent of total general fund expenditures for FY 2025.

- Union County's total outstanding long-term debt decreased by $59,757,000 or 6.5 percent during the current fiscal year. The key factors in this change in the debt balance were annual debt service payments during FY 2025.

- Union County maintained its ratings to Aaa/AAA/AAA on the general obligation bond ratings. Union County's enterprise system revenue bonds maintained its AA+/AA bond ratings from Standard & Poor's and Fitch, respectively.

### *Overview of the Financial Statements*

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




***Basic Financial Statements***

The first two statements (Exhibits A & B) in the basic financial statements are the **Government-Wide Financial Statements.** They provide both short and long-term information about the County's financial status.

The next statements (Exhibits C through L) are **Fund Financial Statements.** These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's non-major governmental funds and internal service funds, each of which are added together in separate columns on the basic financial statements. Budgetary information required by the North Carolina General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans.

***Government-Wide Financial Statements***

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

The *statement of net position* presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include most of the County's basic services such as public safety, human services, education, cultural and recreational, general government, and economic and physical development. Property taxes, local option sales taxes, and state and federal grant funds finance most of these activities. The business-type activities are those the County charges customers to provide. These include the water, sewer and solid waste services offered by Union County.

The government-wide financial statements are on Exhibits A & B of this report.

***Fund Financial Statements***

The fund financial statements provide a more detailed look at the County's most significant activities. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Union County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or noncompliance) with finance-related legal requirements, such as the North Carolina General Statutes or the County's budget ordinance. All of the County's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds** – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*. This method also has a current financial resources focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps to determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the *Statement of Net Position* and the *Statement of*

*Activities,* Exhibits A and B) and governmental funds (Exhibits C and E) is described in reconciliations (Exhibits D and F) that are a part of the fund financial statements.

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

**Proprietary Funds** – Union County maintains two different types of proprietary funds, Enterprise and Internal Service. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Union County uses enterprise funds to account for its water and sewer activity and solid waste activity.

*Internal service funds* are an accounting mechanism used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for health benefits, worker's compensation and property and casualty insurance. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer and Solid Waste operations. Conversely, the internal service funds are combined in a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds are provided in the form of combining statements, in the combining and individual fund statements and schedules section of this report.

The basic proprietary fund financial statements can be found in Exhibits H through J of this report.

**Fiduciary Funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Union County maintains five different fiduciary funds. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County's own programs. The accounting method used for fiduciary funds is much like that used for proprietary funds.

Union County maintains two different types of fiduciary funds; *pension trust funds* and *custodial funds*. Two *Pension Trust Funds* are used to report resources held in trust for qualified County retirees covered by the Special Separation Allowance Fund and the Other Post-employment Retiree Healthcare Benefits (OPEB) Fund.

The *Custodial Funds* report resources held by Union County in a custodial capacity for individuals, private organizations, or other governments. These funds include the Jail Inmate Fund, Municipal Tax Collection Fund, and Gross Rental Receipts Tax Fund.

The basic fiduciary fund financial statements can be found in Schedules 62 and 63 of this report.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page C15 of this report.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report includes certain *required supplementary information* concerning Union County's progress in funding its obligation to provide special separation allowance benefits, pension benefits and other post-employment retiree healthcare benefits (OPEB) to its retired employees. Required supplementary information can be found beginning on page D-1 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, internal service funds, and fiduciary pension trust and custodial funds are presented immediately following the required supplementary information on pensions and OPEB. Combining and individual fund statements and schedules can be found on Schedules 1 through 17 of this report.

### *Government-Wide Financial Analysis*

As noted earlier, net position may serve over time as a useful indicator of a government's financial condition. The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources by $413,516,257 as of June 30, 2025. Reflected in the deferred outflows were contributions to the pension plans as well as deferred loss on refundings and deferred unamortized debt defeasances. Deferred Inflows reflected the pension plans, leases, and deferred gain on debt refundings. One of the largest portions, $413,118,160, reflects the County's net investment in capital assets (e.g. land, buildings, machinery, equipment, vehicles, right to use assets and infrastructure) less any related outstanding debt that was issued to acquire those assets. The increase in capital assets in FY 2025 over FY 2024, is contributed to improvements to Public Safety improvements as well as recognizing right to use subscription assets. Also, contributing is construction on numerous projects and donation of water and sewer lines constructed for new developments. Union County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although Union County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. An additional portion of Union County's net position, $71,068,744, represents resources that are subject to external restrictions on how they may be used. The remaining deficit balance of $70,670,647 is unrestricted.

At the end of the current fiscal year, Union County reports a negative balance unrestricted category of net position for governmental activities and positive balances for business-type activities. The same situation held true in prior fiscal years.

Net Position
June 30, 2025 and 2024

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024* | 2025 | 2024 | 2025 | 2024 |
| Current and Other Assets (2024 Restated) | $ 476,486,233 | $ 570,045,114 | $ 476,486,233 | $ 256,394,044 | $ 952,972,466 | $ 826,439,158 |
| Capital Assets | 171,805,218 | 168,208,539 | 724,816,721 | 683,440,584 | 896,621,939 | 851,649,123 |
| Total Assets | 648,291,451 | 738,253,653 | 1,201,302,954 | 939,834,628 | 1,849,594,405 | 1,678,088,281 |
| Total Deferred Outflows of Resources | 58,344,490 | 78,269,505 | 9,402,360 | 12,579,357 | 67,746,850 | 90,848,862 |
| Long-Term Liabilities | 515,146,326 | 546,619,462 | 451,211,677 | 462,980,740 | 966,358,003 | 1,009,600,202 |
| Other Liabilities | 107,509,291 | 111,566,484 | 35,320,885 | 38,433,449 | 142,830,176 | 149,999,933 |
| Total Liabilities | 622,655,617 | 658,185,946 | 486,532,562 | 501,414,189 | 1,109,188,179 | 1,159,600,135 |
| Total Deferred Inflows of Resources | 181,505,444 | 171,640,810 | 4,945,013 | 2,330,845 | 186,450,457 | 173,971,655 |
| Net Position: | | | | | | |
| Net investment in capital assets | 104,755,339 | 73,828,805 | 308,362,821 | 264,481,592 | 413,118,160 | 338,310,397 |
| Restricted (2024 Restated) | 70,773,412 | 246,301,451 | 295,332 | 377,778 | 71,068,744 | 246,679,229 |
| Unrestricted | (273,053,871) | (333,433,854) | 202,383,224 | 183,809,581 | (70,670,647) | (149,624,273) |
| Total net position (2024 Restated) | $ (97,525,120) | $ (13,303,598) | $ 511,041,377 | $ 448,668,951 | $ 413,516,257 | $ 435,365,353 |

**Restatement to FY2024 for correction of an eror,see Note 21A & B

As with many counties in the State of North Carolina, the County's Governmental Activities deficit in unrestricted net position in the amount of $273,053,871 is due primarily to the portion of the County's outstanding debt incurred for the Union County Board of Education (the "school") and South Piedmont Community College (the "community college"). Under North Carolina general statute, the County is responsible for providing capital funding for the school and community college systems. The County has chosen to meet its legal obligation to provide the systems' capital funding by using a mixture of County funds, general obligation debt and installment financing. The assets funded by the County, unless otherwise obligated, are titled to, and utilized by the school and community college systems. Since the County, as the issuing government, acquires no capital assets, the County has incurred a liability without a corresponding increase in assets.

Though the County has a negative unrestricted net position, the County's finances continue to be strong. The County's property tax collection rate is at 100%. During FY 2025, the County opened a new facility; the Union County Southwest Regional Library, spent down bond funds on several open projects, completed the Yadkin Regional Water Treatment Plant and entered into additional right to use assets for leases and subscriptions. These accomplishments increased the overall value in capital assets by $44,972,816.

Long term liabilities decreased $43,242,199 from FY 2024. This reflects the liabilities for the County's outstanding debt, County's pension plans including the Local Government Employees Retirement System with a net liability of $63,916,763, OPEB with a net liability of $75,572,778 and a net liability of $14,792,958 in the Separation Allowance Fund. Other liabilities include accrued landfill post-closure care cost, grant funding due to other governments mainly from unspent American Rescue Plan Act funding. The deferred inflows in FY 2025 increased by $12,478,802 compared to FY 2024. The majority of this increase reflects pension plans changes in assumptions, pension plan differences between expected and actual experiences.

The County's overall net position decreased $21,849,096 from the prior fiscal year as restated. Key elements of this decrease are included below:

Union County, North Carolina
Changes in Net Position
June 30, 2025 and 2024

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024* | 2025 | 2024 | 2025 | 2024 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for Services | $ 28,815,184 | $ 27,896,677 | $ 127,361,810 | $ 90,831,816 | $ 156,176,994 | $ 118,728,493 |
| Operating grants and contributions | 53,249,279 | 53,249,499 | 20,479 | (2,080,152) | 53,269,758 | 51,169,347 |
| Capital grants and contributions | 2,337,507 | 729,811 | 63,866,890 | 17,297,076 | 66,204,397 | 18,026,887 |
| General Revenues: | | | | | | |
| Property taxes | 265,497,193 | 251,629,252 | - | - | 265,497,193 | 251,629,252 |
| Other taxes | 81,738,248 | 79,550,774 | - | - | 81,738,248 | 79,550,774 |
| Grants and contributions not restricted to a specific purpose | 493,749 | 220,156 | - | - | 493,749 | 220,156 |
| Other | 14,945,635 | 22,145,721 | 7,676,699 | 8,329,941 | 22,622,334 | 30,475,662 |
| Total Revenues | 447,076,795 | 435,421,890 | 198,925,878 | 114,378,681 | 646,002,673 | 549,800,571 |
| Expenses: | | | | | | |
| General government | 44,067,108 | 38,567,467 | - | - | 44,067,108 | 38,567,467 |
| Public safety | 129,619,494 | 105,841,345 | - | - | 129,619,494 | 105,841,345 |
| Economic and physical Environment | 11,509,257 | 6,021,141 | - | - | 11,509,257 | 6,021,141 |
| Human Services | 80,253,669 | 62,297,408 | - | - | 80,253,669 | 62,297,408 |
| Cultural and recreational | 13,928,898 | 11,313,809 | - | - | 13,928,898 | 11,313,809 |
| Education | 228,898,675 | 220,924,425 | - | - | 228,898,675 | 220,924,425 |
| Interest and fees on long-term debt | 17,468,740 | 19,262,514 | - | - | 17,468,740 | 19,262,514 |
| Water and sewer | - | - | 129,239,499 | 86,797,790 | 129,239,499 | 86,797,790 |
| Solid waste | - | - | 12,866,429 | 9,453,996 | 12,866,429 | 9,453,996 |
| Total Expenses | 525,745,841 | 464,228,109 | 142,105,928 | 96,251,786 | 667,851,769 | 560,479,895 |
| Excess (deficiency) of revenues over (under expenditures) | (78,669,046) | (28,806,219) | 56,819,950 | 18,126,895 | (21,849,096) | (10,679,324) |
| Transfers | (5,552,476) | (1,650,000) | 5,552,476 | 1,650,000 | - | - |
| Change in net position | (84,221,522) | (30,456,219) | 62,372,426 | 19,776,895 | (21,849,096) | (10,679,324) |
| Net position as of July 1 | (13,303,598) | 3,260,856 | 448,668,951 | 428,892,056 | 435,365,353 | 432,152,912 |
| Restatement | | 13,891,765 | | | | |
| Net position as of June 30 | $ (97,525,120) | $ (13,303,598) | $ 511,041,377 | $ 448,668,951 | $ 413,516,257 | $ 421,473,588 |

*Restatement to FY2024 for correction of an error,see Note 21A & B

**Governmental Activities** – During the current fiscal year, net position for governmental activities decreased by $84,221,522 over restated F2024, to reach a negative balance of $97,525,120. This is primarily due to previously mentioned increase in expenses in all functional programs. The most significant factor in the increase in expenses is personnel cost. An additional 34 full-time employees were added in FY 2025, and the County implemented the second phase of its classification and compensation plan to make market adjustments to employees salaries to help recruit highly qualified candidates and retain high-performing employees. In addition to the increase in salaries, the County implemented Governmental Accounting Standards Board (GASB) Statement 101 for Compensated Absences and had an increase in OPEB expenses related to a change to offer insurance to all employees that complete 20 consecutive years of service will be eligible to receive health insurance on the same basis as active employees once retired. Property taxes increased mainly due to new development and increases in values, compared to FY 2024 as the County continues to see significant growth, which offset some of the increase in expenses.

The majority of the County's expenses are related to education, $228,898,675 (43.5 percent); public safety, $129,619,494 (24.7 percent); and human services, $80,253,669 (15.3 percent).

**FY 2025 Program Revenues and Expenses - Government Activities**

| | General Government | Public Safety | Economic and Physical Development | Human Services | Culture and Recreation | Education | Interest on Long-Term Debt |
|---|---|---|---|---|---|---|---|
| Program Revenues | $ 12,163,675 | $ 14,749,677 | $ 8,350,996 | $ 29,480,035 | $ 1,301,563 | $ 18,356,024 | $ - |
| Expenses | $ 44,067,108 | $ 129,619,494 | $ 11,509,257 | $ 80,253,669 | $ 13,928,898 | $ 228,898,675 | $ 17,468,740 |

**Business-type Activities** – For Union County's business-type activities, the results for the current fiscal year were positive in that overall net position increased by $62,372,426 to reach an ending balance of $511,041,377. The FY 2025 budget reflected an increase of water and sewer revenue based on rate increase as well as a growing customer base that contributed to the necessary funding for capital and operations. Solid Waste saw an increase in charges for services over expenses during FY 2025.

The majority of the County's business-type expenses are related to water and sewer, $129,239,499 (90.9 percent) and solid waste, $12,866,429 (9.1 percent). As noted in the governmental funds, increases in personnel and personnel costs were also significant in the business-type activities.

FY 2025 Program Revenues and Expenses - Business-type Activities

| | Water and Sewer | Solid Waste |
|---|---|---|
| Program Revenues | $ 177,161,296 | $ 14,087,883 |
| Expenses | $ 129,239,499 | $ 12,866,429 |

### *Financial Analysis of the County's Funds*

As noted earlier, Union County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** – The focus of Union County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance (fund balance available for appropriation), may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, Union County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by Union County's Board of Commissioners.

At June 30, 2025, Union County's governmental funds reported combined fund balances of $265,961,971, a decrease of $79,799,018 in comparison with the prior year as restated. Approximately 8.8 percent of this amount $23,397,531 constitutes *unassigned fund balance*, which is available for appropriation at the Board of County Commissioners' discretion. The remainder of the fund balance is either *nonspendable, restricted, committed,* or *assigned* to indicate that it is 1) nonspendable and not in a spendable form $11,260 2) restricted to specific purposes as imposed by law $112,014,003 3) committed amounts that can be used only for the

specific purposes determined by a formal action of the Board of County Commissioners $76,746,600, or 4) assigned and intended to be used for specific purposes $53,792,577.

Governmental Funds Components of Fund Balance
for the Fiscal Year Ended June 30, 2025 and 2024

| | 2025 | 2024* |
|---|---|---|
| Nonspendable | $ 11,260 | $ 70,090 |
| Restricted (2024 Restated) | 112,014,003 | 184,813,646 |
| Committed | 76,746,600 | 71,513,449 |
| Assigned | 53,792,577 | 73,961,288 |
| Unassigned - other | 23,397,531 | 15,402,516 |

*Restatement to FY2024 for correction of an error,see Note 21A & B

The General Fund is the chief operating fund of Union County. At the end of the current fiscal year, the County's unassigned fund balance of the General Fund was $22,551,919, while total fund balance decreased by $1,916,236, from $151,997,735 to $150,081,499. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures.

The Board of Commissioners has determined that the County should maintain an available reserved fund balance of 20 percent of total expenditures including regular inter-fund transfers in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the County. As of June 30, 2025 the County has a fund balance (based on committed, assigned, and unassigned) of 29.4 percent of general fund expenditures, while total fund balances represent 39.5 percent of that same amount.

General Fund Components of Fund Balance
for the Fiscal Year Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| Nonspendable | $ 11,260 | $ 70,090 |
| Restricted | 38,254,797 | 37,155,303 |
| Committed | 76,746,600 | 71,513,449 |
| Assigned | 12,516,923 | 25,177,750 |
| Unassigned - other | 22,551,919 | 18,081,143 |

During fiscal year 2025, Union County appropriated unassigned fund balance for one-time expenditures and an overall increase in expenditures as noted earlier. Local Option Sales Tax collections increased slightly over prior year. Ad Valorem collections were higher than estimated.

The General Special Revenue Fund saw an increase of $208,992 in the overall fund balance in FY 2025. The majority of this increase is related to an increase in grant funding.

The fund balance of the General Capital Project Fund, a major fund, had a net decrease of $79,857,684 to $103,560,268. There were $108,628,268 of capital and related expenditures during the current fiscal year. There were $23,023,499 in transfers from other governmental funds.

**Proprietary Funds** – Union County's proprietary funds provide the same type of information found in the government-wide statements but in more detail.

Unrestricted net position of the Water and Sewer Fund at the end of the year was $193,110,402; an increase of $16,355,838. The overall net position of the Water and Sewer Fund increased by $60,337,670 to $495,136,046. A portion of the net position, net investment in capital assets increased by $44,064,278 to $301,730,312.

Unrestricted net position of the Solid Waste Fund at the end of the year was $9,674,672; an increase of $2,572,022. The increase in the unrestricted net position is related to an increase in revenue collections.

***General Fund Budgetary Highlights***

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

The General Fund final budget for expenditures increased $14,102,904 primarily due to increases in public safety ,program expenses for salaries as well as transfers to other funds for capital outlay. The General Fund final budget for revenue increased by $2,177,668, primarily due to an expected increase in grant revenue.

**Final Budget Compared to Actual Results** – The most significant differences between estimated revenues and actual revenues were as follows:

FY 2025 General Fund Revenue Compared to Estimates

| | Estimated | Actual | Differences |
|---|---|---|---|
| Ad valorem taxes | $ 240,778,067 | $ 247,329,501 | $ 6,551,434 |
| Local option sales tax | 72,833,751 | 73,187,411 | 353,660 |
| Other taxes and license | 4,525,000 | 4,034,104 | (490,896) |
| Intergovernmental | 50,127,803 | 45,935,639 | (4,192,164) |
| Permits and fees | 5,057,724 | 7,014,645 | 1,956,921 |
| Sales and services | 7,255,745 | 8,665,436 | 1,409,691 |
| Investment earnings | 3,635,000 | 9,659,207 | 6,024,207 |
| Miscellaneous | 8,142,060 | 9,659,151 | 1,517,091 |

Ad valorem taxes collected over the estimated budget amount were due to discoveries and conservative budgeting during FY 2025. The trends in local option sales tax collected increased slightly compared to prior year trends. It is anticipated that local option sales tax trends will continue to see minimal growth across the State of North Carolina, intergovernmental revenues were collected at less than estimated revenues due to unspent grant funding programs mainly within health and human services, investment earnings were higher than expected as rates remained mostly unchanged.

### *Capital Assets and Debt Administration*

**Capital Assets** – Union County's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to $896,621,939 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, park facilities, right to use leased assets, right to use subscription assets and water and wastewater infrastructure. The total increase in capital assets for the current fiscal year was approximately 5.3 percent.

Union County, North Carolina
Capital Assets
(net of depreciation)

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Land | $ 23,634,785 | $ 21,424,623 | $ 9,850,609 | $ 8,895,834 | $ 33,485,394 | $ 30,320,457 |
| Buildings | 116,966,316 | 120,583,641 | 9,396,449 | 9,690,230 | 126,362,765 | 130,273,871 |
| Improvements | 3,586,635 | 2,833,954 | 604,226,112 | 586,984,459 | 607,812,747 | 589,818,413 |
| Machinery and equipment | 16,248,456 | 13,761,253 | 5,823,991 | 5,943,321 | 22,072,447 | 19,704,574 |
| Construction in progress | 5,855,132 | 3,641,316 | 93,900,217 | 71,049,416 | 99,755,349 | 74,690,732 |
| Right to use leases | 1,203,733 | 1,447,729 | 46,219 | 66,364 | 1,249,952 | 1,514,093 |
| Right to use subscriptions | 4,310,161 | 4,516,023.00 | 1,573,124 | 810,960 | 5,883,285 | 5,326,983.00 |
| Total Capital Assets | $ 171,805,218 | $ 168,208,539 | $ 724,816,721 | $ 683,440,584 | $ 896,621,939 | $ 851,649,123 |

Major capital asset transactions during the year include:

- Purchase and replacement of public safety vehicles and related mobile data equipment; and replacement of transportation, water and sewer operations, and solid waste operations vehicles
- Finalized construction of Southwest Union Library
- Continuation of engineering, design and construction of 762 Zone Elevated Storage Tank
- Continuation of construction of Short Water Line Extensions
- Continuation of engineering, design and construction of Twelve Mile Creek sewer system expansion
- Continuation of engineering, design and construction of 853 West Pressure Zone improvements
- Continuation of construction of Yadkin River Water Supply water system improvements

Additional information on Union County's capital assets can be found in Note 5 of this report.

**Long-Term Financing** – At the end of the current fiscal year, the County had total long-term financing liabilities of $827,565,000 Of this amount, $385,927,000 is debt backed by the full faith and credit of the government. The remainder of Union County's long-term obligations is comprised of certificates of participation, installment financing, limited obligation bonds, revenue bonds, right-to-use leases, and subscription based information technology agreements.

Union County, North Carolina
Long-term Financings

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| General Obligation Bonds | $ 389,444,622 | $ 426,999,703 | $ - | $ - | $ 389,444,622 | $ 426,999,703 |
| Certificates of participation | 22,406,532 | 27,745,384 | - | - | 22,406,532 | 27,745,384 |
| Installment financing | 4,104,000 | 4,478,000 | - | - | 4,104,000 | 4,478,000 |
| Revenue Bonds | - | - | 437,419,593 | 451,070,387 | 437,419,593 | 451,070,387 |
| Lease Liabilities | $ 1,230,528 | $ 1,467,978 | $ 46,970 | $ 67,365 | 1,277,498 | 1,535,343 |
| Subscription Liabilities | $ 3,982,008 | $ 4,299,293 | $ 1,361,473 | $ 687,868 | 5,343,481 | 4,987,161 |
| Total | $ 415,955,154 | $ 459,223,087 | $ 437,419,593 | $ 451,070,387 | $ 853,374,747 | $ 910,293,474 |

Union County's total outstanding principal financing debt decreased by $56,918,727 during the past fiscal year. The change is due to annual debt service payments.

As mentioned in the financial highlights section of this document, Union County maintained its ratings of Aaa/AAA/AA on the general obligation bonds. The Enterprise System Revenue bond rating for the County was maintained at AA+ from Standard & Poor's Corporation and at Aa1/AA from Fitch Ratings and Moody's Investment Services at Aa2/Aa1. The bond rating is a clear indication of the sound financial condition of Union County. Union County is one of the few counties in the country that maintains high financial ratings from all major rating agencies. This achievement is a key factor in keeping interest costs low on the County's outstanding debt.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Union County is $2,895,057,320.

Additional information regarding Union County's long-term debt can be found in Note 14 of this report.

***Economic Factors and Next Year's Budgets and Rates***

- The following economic factors currently affect Union County and were considered during the development of the FY 2026 budget and rates:
- North Carolina's statewide unemployment rate (not seasonally adjusted) was 4.0 percent in June 2025, increasing slightly from the June 2024 revised rate of 3.9 percent.
- The North Carolina unemployment rate has been stable during the first half of 2025 at 4.0 percent. Projections are mixed for the remainder of 2025 with some sources predicting a potential increase of about a 0.50 percent, by December 2025
- North Carolina real GDP is forecast to increase by 2.1 percent over the 2025 level. This would be the sixth consecutive year of GDP growth. All fifteen of the state's economic sectors are expected to experience output increases in 2026. The sectors with the strongest expected growth rates are information with a projected increase of 3.9 percent, followed by agriculture with an increase of 3.8 percent, mining with an increase of 3.5 percent and construction with an increase of 2.6 percent.

- North Carolina establishments are forecasted to add 80,850 new jobs during the 2026 year. a net increase of 1.6 percent.

- During fiscal year 2025 there were 390 commercial, and 4,228 residential construction permits issued county-wide, compared to fiscal year 2023 of 375 commercial and 4,037 residential permits: showing an increase in the residential number of permits. It is anticipated that the number of residential permits for 2026 would remain relatively flat with current housing market trends.

***Budget Highlights for the Fiscal Year Ending June 30, 2026***

Countywide, for FY 2026, estimated revenues and expenditures, including debt service expenditures, are anticipated to increase by 7.3 percent, or about $42.2 million, going from $578.1 million to $620.3 million.

**Governmental Activities** – Ad Valorem Taxes and Local Option Sales Tax provide the largest portion of funding for Union County. Ad Valorem Taxes are estimated to generate $264.7 million in FY 2026 largely due to steady growth in the housing market as new residents prove Union County to be a community of choice. This is an increase of 2.4 percent over the FY 2025 amount of $244.1 million. The tax rate for FY 2026 was set to 43.42 cents. This year was a revaluation year for the County, and the 43.42 rate represents 1.82 cents over the revenue neutral tax rate. Local sales tax is estimated to increase from the 2025 budget by $3.6 million in FY 2025, an increase of 5 percent.

The Adopted FY 2026 General Fund Budget, as mentioned earlier, includes an increase over prior year's budget for operations and enhancements including increasing staff, establishing a Deputy Sheriff Cadet training program, second phase of class and compensation adjustments, implementing an unmanned aerial vehicle (drone) program and establishing a joint swift water emergency management response program with the City of Monroe. The Education Budgetary Operating Fund will see an increase of more than $10 million. This increase in total expense is mainly due to increased funding to Union County Public School that will fund increases to insurance and utility costs, salary and benefit increases, required increase for charter school payments, and year one of a five-year phased plan to have a School Nurse at every school. The Economic Development fund increases are attributable to hiring two additional staff members for the County to have its own Economic Development department.

**Business-type Activities** – Enterprise charges provide most revenue sources for business type activities. Enterprise charges for water and wastewater are expected to increase by $8.0 million in FY 2026 or 9% as a result of rate increases. Expenditures for water and wastewater are budgeted to increase by approximately. 9.4% mainly as a result of additional personnel, class and compensation adjustments. The FY 2026 budget for Solid Waste reflects an 11.3 percent increase over the FY 2025 adopted budget. This rise in expenditures is balanced by anticipated increases in fee revenue for FY 2026 The budget includes several fee adjustments designed to keep up with inflation, establish a more resilient revenue structure, support capital improvement, and build an operating reserve equivalent to 180 days of expenses.

It is important to note, as in previous years, the enterprise revenues are used only in the operations of the enterprises and are not used to fund general County operations.

### *Request for Information*

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or request for additional information should be directed to Beverly Liles, Finance Director/Chief Financial Officer, Union County, 500 N. Main Street, Monroe, North Carolina. You can also call (704)-283-3813, visit our website at www.unioncountync.gov, or send an email to finance@unioncountync.gov for more information.

1. The County's data includes permits issued by Union County, City of Monroe, and the Town of Waxhaw

# Basic Financial Statements


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

**Statement of Net Position**
June 30, 2025

| | Governmental Activities | Business Type Activities | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Current assets: | | | |
| Cash and investments | $ 169,508,766 | $ 172,071,364 | $ 341,580,130 |
| Property taxes receivable (net) | 734,926 | - | 734,926 |
| Accounts receivable (net) | 18,247,835 | 15,214,220 | 33,462,055 |
| Due from other governments | 31,462,307 | 15,045,659 | 46,507,966 |
| Current portion of lease receivable | 2,357,103 | - | 2,357,103 |
| Accrued interest receivable on leases | 1,932,753 | - | 1,932,753 |
| Inventories | - | 1,297,174 | 1,297,174 |
| Internal balances | 401,850 | (401,850) | - |
| Prepaid Items | 11,260 | - | 11,260 |
| Cash and investments, restricted | 18,802,079 | 295,332 | 19,097,411 |
| Cash and investments, restricted-deposits | 588,687 | 1,842,384 | 2,431,071 |
| Total current assets | 244,047,566 | 205,364,283 | 449,411,849 |
| Noncurrent assets: | | | |
| Cash and investments | 25,889,566 | 18,200,552 | 44,090,118 |
| Cash and Investments, restricted | 58,906,001 | - | 58,906,001 |
| Noncurrent portion of lease receivable | 147,294,725 | - | 147,294,725 |
| Net pension asset, ROD | 348,375 | - | 348,375 |
| Investment in joint venture | - | 44,735,036 | 44,735,036 |
| Capital assets: | | | |
| Land and other assets not being depreciated | 29,489,917 | 103,750,826 | 133,240,743 |
| Other capital and right-to-use assets | 142,315,301 | 621,065,895 | 763,381,196 |
| Total noncurrent assets | 404,243,885 | 787,752,309 | 1,191,996,194 |
| Total assets | 648,291,451 | 993,116,592 | 1,641,408,043 |
| **DEFERRED OUTFLOWS OF RESOURCES** | 58,344,490 | 9,402,360 | 67,746,850 |
| Total assets and deferred outflows of resources | 706,635,941 | 1,002,518,952 | 1,709,154,893 |
| **LIABILITIES** | | | |
| Current liabilities: | | | |
| Accounts payable and accrued liabilities | 32,776,117 | 17,428,568 | 50,204,685 |
| Unearned revenue | 18,856,028 | - | 18,856,028 |
| Liabilities payable by restricted assets | 588,687 | 1,842,384 | 2,431,071 |
| Workers' compensation claims | 237,899 | - | 237,899 |
| Health care benefits | 2,703,312 | - | 2,703,312 |
| Property and casualty claims payable | 497,846 | - | 497,846 |
| Current portion of compensated absences | 7,897,943 | 1,210,971 | 9,108,914 |
| Current portion of long-term obligations | 43,951,459 | 14,838,962 | 58,790,421 |
| Total current liabilities | 107,509,291 | 35,320,885 | 142,830,176 |
| Noncurrent liabilities: | | | |
| Accrued landfill postclosure care costs | - | 5,509,035 | 5,509,035 |
| Noncurrent portion of compensated absences | 4,607,355 | 753,809 | 5,361,164 |
| Net OPEB liability | 64,542,173 | 11,030,605 | 75,572,778 |
| Net pension liability, LGERS | 54,914,166 | 9,002,597 | 63,916,763 |
| Net pension liability, separation allowance | 13,866,401 | 926,557 | 14,792,958 |
| Noncurrent portion of long-term obligations | 377,216,231 | 423,989,074 | 801,205,305 |
| Total noncurrent liabilities | 515,146,326 | 451,211,677 | 966,358,003 |
| Total liabilities | 622,655,617 | 486,532,562 | 1,109,188,179 |
| **DEFERRED INFLOWS OF RESOURCES** | 181,505,444 | 4,945,013 | 186,450,457 |
| Total liabilities and deferred inflows of resources | 804,161,061 | 491,477,575 | 1,295,638,636 |
| **NET POSITION** | | | |
| Net investment in capital assets | 104,755,339 | 308,362,821 | 413,118,160 |
| Restricted for: | | | |
| Stabilization by State statute | 36,874,911 | - | 36,874,911 |
| General government | 728,364 | - | 728,364 |
| Public safety | 2,798,407 | - | 2,798,407 |
| Economic and physical development | 336,013 | - | 336,013 |
| Human services | 8,998,997 | - | 8,998,997 |
| Cultural and recreational | 22,006 | - | 22,006 |
| Education | 20,666,339 | - | 20,666,339 |
| Debt service | - | 295,332 | 295,332 |
| Pension benefits | 348,375 | - | 348,375 |
| Unrestricted | (273,053,871) | 202,383,224 | (70,670,647) |
| Total net position | $ (97,525,120) | $ 511,041,377 | $ 413,516,257 |



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

## Statement of Activities

For the Year Ended June 30, 2025

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities | Primary Government: Business-type Activities | Primary Government: Total |
|---|---|---|---|---|---|---|---|
| Primary government: | | | | | | | |
| General government | $ 44,067,108 | $ 10,161,321 | $ 2,002,354 | $ - | $ (31,903,433) | $ - | $ (31,903,433) |
| Public safety | 129,619,494 | 8,258,639 | 6,491,038 | - | (114,869,817) | - | (114,869,817) |
| Economic and physical development | 11,509,257 | 573,386 | 6,787,263 | 990,347 | (3,158,261) | - | (3,158,261) |
| Human services | 80,253,669 | 7,271,008 | 21,436,327 | 772,700 | (50,773,634) | - | (50,773,634) |
| Cultural and recreational | 13,928,898 | 1,022,821 | 278,742 | - | (12,627,335) | - | (12,627,335) |
| Education | 228,898,675 | 1,528,009 | 16,253,555 | 574,460 | (210,542,651) | - | (210,542,651) |
| Interest on long term debt | 17,468,740 | - | - | - | (17,468,740) | - | (17,468,740) |
| Total governmental activities | 525,745,841 | 28,815,184 | 53,249,279 | 2,337,507 | (441,343,871) | - | (441,343,871) |
| Business-type activities: | | | | | | | |
| Water and sewer | 129,239,499 | 113,294,406 | - | 63,866,890 | - | 47,921,797 | 47,921,797 |
| Solid waste | 12,866,429 | 14,067,404 | 20,479 | - | - | 1,221,454 | 1,221,454 |
| Total business-type activities | 142,105,928 | 127,361,810 | 20,479 | 63,866,890 | - | 49,143,251 | 49,143,251 |
| Total primary government | $ 667,851,769 | $ 156,176,994 | $ 53,269,758 | $ 66,204,397 | (441,343,871) | 49,143,251 | (392,200,620) |
| General revenues: | | | | | | | |
| Property taxes levied for general purposes | | | | | 265,497,193 | - | 265,497,193 |
| Local option sales tax | | | | | 77,704,144 | - | 77,704,144 |
| Other taxes and licenses | | | | | 4,034,104 | - | 4,034,104 |
| Grants and contributions not restricted to specific programs | | | | | 493,749 | - | 493,749 |
| Investment earnings, unrestricted | | | | | 14,530,230 | 7,565,190 | 22,095,420 |
| Gains on sales and disposals of capital assets | | | | | 415,405 | 111,509 | 526,914 |
| Transfers | | | | | (5,552,476) | 5,552,476 | - |
| Total general revenues | | | | | 357,122,349 | 13,229,175 | 370,351,524 |
| Change in net position | | | | | (84,221,522) | 62,372,426 | (21,849,096) |
| Net position - beginning | | | | | (27,195,363) | 448,668,951 | 421,473,588 |
| Adjustment to net position | | | | | 13,891,765 | - | 13,891,765 |
| Net position - beginning, as restated | | | | | (13,303,598) | 448,668,951 | 435,365,353 |
| Net position - ending | | | | | $ (97,525,120) | $ 511,041,377 | $ 413,516,257 |

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

**Balance Sheet**
**Governmental Funds**
June 30, 2025

| | Major | | | Nonmajor | |
|---|---|---|---|---|---|
| | General Fund | General Capital Project Fund | General Special Revenue Fund | Other Governmental Funds | Total Governmental Funds |
| **ASSETS** | | | | | |
| Cash and investments | $ 126,445,418 | $ 58,016,597 | $ 1,706,798 | $ 3,886,688 | $ 190,055,501 |
| Property taxes receivable, net | 686,990 | - | - | 47,936 | 734,926 |
| Accounts receivable, net | 32,273,087 | 1,935,010 | 533,372 | 13,596,703 | 48,338,172 |
| Lease receivable | 149,651,828 | - | - | - | 149,651,828 |
| Accrued interest receivable on leases | 1,932,753 | - | - | - | 1,932,753 |
| Prepaid Item | 11,260 | - | - | - | 11,260 |
| Advances to other funds | 100,820 | - | - | - | 100,820 |
| Cash and investments, restricted | 218,985 | 58,687,016 | 15,134,924 | 3,667,155 | 77,708,080 |
| Cash and investments, restricted-deposits | 588,687 | - | - | - | 588,687 |
| Total assets | 311,909,828 | 118,638,623 | 17,375,094 | 21,198,482 | 469,122,027 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | |
| **LIABILITIES** | | | | | |
| Accounts payable and accrued liabilities | 10,180,818 | 10,682,202 | 266,451 | 189,919 | 21,319,390 |
| Unearned revenue | - | 4,396,153 | 14,459,875 | - | 18,856,028 |
| Deposits | 588,687 | - | - | - | 588,687 |
| Advances from other funds | - | - | - | 100,820 | 100,820 |
| Total liabilities | 10,769,505 | 15,078,355 | 14,726,326 | 290,739 | 40,864,925 |
| **DEFERRED INFLOWS OF RESOURCES** | 151,058,824 | - | - | 11,236,307 | 162,295,131 |
| Total liabilities and deferred inflows of resources | 161,828,329 | 15,078,355 | 14,726,326 | 11,527,046 | 203,160,056 |
| **FUND BALANCES** | | | | | |
| Nonspendable | 11,260 | - | - | - | 11,260 |
| Restricted | 38,254,797 | 61,753,058 | 2,695,715 | 9,310,433 | 112,014,003 |
| Committed | 76,746,600 | - | - | - | 76,746,600 |
| Assigned | 12,516,923 | 40,914,651 | - | 361,003 | 53,792,577 |
| Unassigned | 22,551,919 | 892,559 | (46,947) | - | 23,397,531 |
| Total fund balances | 150,081,499 | 103,560,268 | 2,648,768 | 9,671,436 | 265,961,971 |
| Total liabilities, deferred inflows of resources and fund balances | $ 311,909,828 | $ 118,638,623 | $ 17,375,094 | $ 21,198,482 | $ 469,122,027 |

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

**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position**
June 30, 2025

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

| | | |
|---|---|---|
| Ending fund balance - governmental funds | $ | 265,961,971 |
| Capital assets in governmental activities are not financial resources and, therefore, are not reported in the funds. | | 171,805,218 |
| Other long-term assets, related to the net pension asset, are not current financial resources and therefore are deferred in the funds. | | 348,375 |
| Other long-term assets, $11,186,982 of opioid settlement receivables and $488,801 related to property taxes receivable that are not current financial resources and therefore are deferred in the funds. | | 11,675,783 |
| Deferred gains on advance refunding, deferred inflows. | | (3,845,334) |
| Deferred loss on advance refunding, deferred outflows. | | 11,102,142 |
| Deferred accrued interest on lease receivables are not current financial resources and therefore are deferred in the funds. | | 1,932,753 |
| Contributions to pension plans in the current fiscal year are deferred outflows of resources. | | 12,882,703 |
| Internal service funds are used by management to charge the costs of health and dental insurance to individual funds. The current assets and liabilities are included in governmental activities in the statement of net position. | | 79,787 |
| Internal service funds are used by management to charge the costs of workers' compensation to individual funds. The current assets and liabilities are included in governmental activities in the statement of net position. | | 1,836,268 |
| Internal service funds are used by management to charge the costs of property and casualty insurance to individual funds. The current assets and liabilities are included in governmental activities in the statement of net position. | | 1,013,429 |
| Internal balance due from Business-Type Activities to Governmental Activities. | | 401,850 |
| OPEB related deferrals. | | (12,295,542) |
| Pension related deferrals. | | 17,681,671 |
| Long-term liabilities that are not due in the current period and therefore are not reported in the funds: | | |
| Compensated absences | | (12,505,298) |
| Net other postemployment benefits | | (64,542,173) |
| Net pension liability for LGERS | | (54,914,166) |
| Net pension liability for separation allowance | | (13,866,401) |
| Leases payable and accrued interest | | (1,231,634) |
| Subscription based agreements payable and accrued interest | | (4,065,555) |
| Arbitrage rebate liability payable | | (6,348,569) |
| Bonds and installment financing payable and accrued interest | | (420,632,398) |
| Net position of governmental activities | $ | (97,525,120) |

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

**Statement of Revenues, Expenditures, and Changes in Fund Balances**
**Governmental Funds**
For the Year Ended June 30, 2025

| | Major | | | Nonmajor | |
|---|---|---|---|---|---|
| | General Fund | General Capital Project Fund | General Special Revenue Fund | Other Governmental Funds | Total Governmental Funds |
| **REVENUES** | | | | | |
| Ad valorem taxes | $ 247,329,501 | $ - | $ - | $ 18,150,861 | $ 265,480,362 |
| Local option sales tax | 73,187,411 | - | - | 4,516,733 | 77,704,144 |
| Other taxes and licenses | 4,034,104 | - | - | - | 4,034,104 |
| Intergovernmental | 45,935,639 | 1,178,307 | 9,379,529 | 107,215 | 56,600,690 |
| Permits and fees | 7,014,645 | - | - | 123,504 | 7,138,149 |
| Sales and services | 8,665,436 | - | 42,000 | - | 8,707,436 |
| Investment earnings | 9,659,207 | 3,619,235 | 968,263 | 101,061 | 14,347,766 |
| Miscellaneous | 9,659,151 | 949,543 | 2,669 | 3,760,725 | 14,372,088 |
| Total revenues | 405,485,094 | 5,747,085 | 10,392,461 | 26,760,099 | 448,384,739 |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| General government | 34,548,647 | 290 | 581,483 | 36,750 | 35,167,170 |
| Public safety | 74,687,310 | - | 517,981 | 29,582,228 | 104,787,519 |
| Economic and physical development | 7,709,718 | - | 1,594,744 | - | 9,304,462 |
| Human services | 60,114,628 | - | 862,398 | 1,395,820 | 62,372,846 |
| Cultural and recreational | 10,228,246 | - | - | - | 10,228,246 |
| Education | 134,685,111 | - | - | 964,966 | 135,650,077 |
| Capital outlay: | | | | | |
| General government | - | 2,932,086 | - | - | 2,932,086 |
| Public safety | - | 7,076,650 | - | - | 7,076,650 |
| Economic and physical development | - | 1,229,502 | - | - | 1,229,502 |
| Cultural and recreational | - | 1,704,630 | - | - | 1,704,630 |
| Education | - | 95,643,190 | - | - | 95,643,190 |
| Debt service: | | | | | |
| Principal bond retirement | 39,799,000 | - | - | - | 39,799,000 |
| Principal - leases | 495,664 | 38,074 | - | 224 | 533,962 |
| Principal - subscriptions | 1,649,458 | - | 59,056 | - | 1,708,514 |
| Interest on long term debt | 16,056,549 | - | - | - | 16,056,549 |
| Interest - leases | 10,616 | 3,846 | - | - | 14,462 |
| Interest - subscriptions | 103,588 | - | 6,569 | - | 110,157 |
| Total expenditures | 380,088,535 | 108,628,268 | 3,622,231 | 31,979,988 | 524,319,022 |
| Excess (deficiency) of revenues over (under) expenditures | 25,396,559 | (102,881,183) | 6,770,230 | (5,219,889) | (75,934,283) |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Transfers from other funds | 1,936,821 | 23,123,499 | 128,060 | 7,135,798 | 32,324,178 |
| Transfers to other funds | (30,937,357) | (100,000) | (6,689,298) | (149,999) | (37,876,654) |
| Issuance of lease liability | 296,512 | - | - | - | 296,512 |
| Issuance of subscription liability | 1,391,229 | - | - | - | 1,391,229 |
| Total other financing sources (uses) | (27,312,795) | 23,023,499 | (6,561,238) | 6,985,799 | (3,864,735) |
| Net change in fund balances | (1,916,236) | (79,857,684) | 208,992 | 1,765,910 | (79,799,018) |
| **FUND BALANCES** | | | | | |
| Beginning | 151,997,735 | 183,417,952 | 2,439,776 | 6,781,673 | 344,637,136 |
| Adjustment to Fund Balance | - | - | - | 1,123,853 | 1,123,853 |
| Beginning of Year Restated | 151,997,735 | 183,417,952 | 2,439,776 | 7,905,526 | 345,760,989 |
| Ending | $ 150,081,499 | $ 103,560,268 | $ 2,648,768 | $ 9,671,436 | $ 265,961,971 |

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities**
For the Year Ended June 30, 2025

| | | |
|---|---|---|
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Net change in fund balances - total governmental funds | $ | (79,799,018) |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. | | 3,596,679 |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds as follows: | | |
| Deferred property taxes | | 16,831 |
| Opioid settlement revenues | | (1,580,930) |
| Government funds report accrued interest receivable on lease as a deferred inflow. However, in the Statement of Activities these transaction are eliminated and reflection as an increase in revenue. | | (29,675) |
| Revenues in the statement of activities from internal service funds' investment earnings. | | 285,830 |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | | 42,689,341 |
| Contributions to the pension plans in the current fiscal year are not included on the statement of activities. | | 12,882,703 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | (58,664,549) |
| Accrued interest payable related to lease agreements | | (174) |
| Accrued interest payable related to subscriptions agreements | | 5,509 |
| The internal service fund, determined to be governmental fund type, is used by management to charge the costs, net of investment earnings, of health and dental insurance program. | | (4,163,471) |
| The internal service fund, determined to be governmental fund type, is used by management to charge the costs, net of investment earnings, of workers' compensation program. | | 461,000 |
| The internal service fund, determined to be governmental fund type, is used by management to charge the costs, net of investment earnings, of property and casualty insurance program. | | 78,402 |
| Change in net position of governmental activities | $ | (84,221,522) |

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

**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual - General Fund**
For the Year Ended June 30, 2025

| | Original Budget | Final Budget | Actual | Variance With Final Positive (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Ad valorem taxes | $ 240,778,067 | $ 240,778,067 | $ 247,329,501 | $ 6,551,434 |
| Local option sales tax | 72,833,751 | 72,833,751 | 73,187,411 | 353,660 |
| Other taxes and licenses | 4,525,000 | 4,525,000 | 4,034,104 | (490,896) |
| Intergovernmental | 48,640,437 | 50,127,803 | 45,935,639 | (4,192,164) |
| Permits and fees | 5,057,724 | 5,057,724 | 7,014,645 | 1,956,921 |
| Sales and services | 6,702,120 | 7,255,745 | 8,665,436 | 1,409,691 |
| Investment earnings | 3,635,000 | 3,635,000 | 9,659,207 | 6,024,207 |
| Miscellaneous | 8,005,383 | 8,142,060 | 9,659,151 | 1,517,091 |
| Total revenues | 390,177,482 | 392,355,150 | 405,485,094 | 13,129,944 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | 44,825,584 | 39,165,334 | 34,548,647 | 4,616,687 |
| Public safety | 69,972,469 | 76,929,411 | 74,687,310 | 2,242,101 |
| Economic and physical development | 5,150,866 | 10,083,134 | 7,709,718 | 2,373,416 |
| Human services | 59,422,120 | 64,766,065 | 60,114,628 | 4,651,437 |
| Cultural and recreational | 9,500,184 | 10,230,112 | 10,228,246 | 1,866 |
| Education | 134,692,346 | 134,692,346 | 134,685,111 | 7,235 |
| Intergovernmental: | | | | |
| Debt service: | | | | |
| Principal bond retirement | 39,799,000 | 39,799,000 | 39,799,000 | - |
| Principal - leases | 474,623 | 502,326 | 495,664 | 6,662 |
| Principal - subscriptions | - | 1,668,494 | 1,649,458 | 19,036 |
| Interest on long term debt | 16,056,547 | 16,056,547 | 16,056,549 | (2) |
| Interest - leases | 10,366 | 10,648 | 10,616 | 32 |
| Interest - subscriptions | - | 103,592 | 103,588 | 4 |
| Total expenditures | 379,904,105 | 394,007,009 | 380,088,535 | 13,918,474 |
| Revenues over (under) expenditures | 10,273,377 | (1,651,859) | 25,396,559 | 27,048,418 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 150,000 | 1,936,820 | 1,936,821 | 1 |
| Transfers to other funds | (31,418,676) | (30,937,448) | (30,937,357) | 91 |
| Issuance of lease liability | - | 296,513 | 296,512 | (1) |
| Issuance of subscription liability | - | 1,391,234 | 1,391,229 | (5) |
| Total other financing sources (uses) | (31,268,656) | (27,312,881) | (27,312,795) | 86 |
| Revenues and other financing sources under expenditures and other financing uses | (20,995,279) | (28,964,740) | (1,916,236) | 27,048,504 |
| **APPROPRIATED FUND BALANCE** | 20,995,279 | 28,964,740 | - | (28,964,740) |
| Revenues, other financing sources, and appropriated fund balance over expenditures and other financing uses | $ - | $ - | (1,916,236) | $ (1,916,236) |
| **FUND BALANCE** | | | | |
| Beginning | | | 151,997,735 | |
| Ending | | | $ 150,081,499 | |

**Statement of Net Position**

**Proprietary Funds**

June 30, 2025

| | Business-type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Major Water and Sewer Fund | Nonmajor Solid Waste Fund | Total | Governmental Activities - Internal Service Funds |
| **ASSETS** | | | | |
| Current assets: | | | | |
| Cash and investments | $ 156,522,504 | $ 15,548,860 | $ 172,071,364 | $ 5,342,831 |
| Accounts receivable, net | 13,926,042 | 1,288,178 | 15,214,220 | 1,371,972 |
| Due from other governments | 15,045,659 | - | 15,045,659 | - |
| Inventories | 1,297,174 | - | 1,297,174 | - |
| Cash and investments, restricted | 295,332 | - | 295,332 | - |
| Cash and investments, restricted-deposits | 1,812,384 | 30,000 | 1,842,384 | - |
| Total current assets | 188,899,095 | 16,867,038 | 205,766,133 | 6,714,803 |
| Noncurrent assets: | | | | |
| Cash and investments | 16,572,945 | 1,627,607 | 18,200,552 | - |
| Investment in joint venture | 44,735,036 | - | 44,735,036 | - |
| Capital assets: | | | | |
| Land and other assets not being depreciated | 99,748,128 | 4,002,698 | 103,750,826 | - |
| Buildings, equipment, infrastructure, and right to use assets, net | 618,433,922 | 2,631,973 | 621,065,895 | - |
| Total noncurrent assets | 779,490,031 | 8,262,278 | 787,752,309 | - |
| Total assets | 968,389,126 | 25,129,316 | 993,518,442 | 6,714,803 |
| **DEFERRED OUTFLOWS OF RESOURCES** | 8,558,112 | 844,248 | 9,402,360 | 34,455 |
| Total assets and deferred outflows of resources | 976,947,238 | 25,973,564 | 1,002,920,802 | 6,749,258 |
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Accounts payable and accrued liabilities | 16,549,906 | 844,447 | 17,394,353 | 346,261 |
| Accrued interest payable | 34,214 | 1 | 34,215 | - |
| Current portion of compensated absences | 1,071,812 | 139,159 | 1,210,971 | 1,642 |
| Current portion of long-term obligations | 14,838,912 | 50 | 14,838,962 | - |
| Deposits | 1,812,384 | 30,000 | 1,842,384 | - |
| Workers' compensation claims payable | - | - | - | 237,899 |
| Health care benefits payable | - | - | - | 2,703,312 |
| Property and casualty claims payable | - | - | - | 497,846 |
| Total current liabilities | 34,307,228 | 1,013,657 | 35,320,885 | 3,786,960 |
| Noncurrent liabilities: | | | | |
| Accrued landfill postclosure care costs | - | 5,509,035 | 5,509,035 | - |
| Noncurrent portion of compensated absences | 687,078 | 66,731 | 753,809 | - |
| Net OPEB liability | 9,586,121 | 1,444,484 | 11,030,605 | 65,658 |
| Net pension liability, LGERS | 8,012,582 | 990,015 | 9,002,597 | 38,421 |
| Net pension liability, separation allowance | 894,607 | 31,950 | 926,557 | - |
| Noncurrent portion of long-term obligations | 423,986,962 | 2,112 | 423,989,074 | - |
| Total noncurrent liabilities | 443,167,350 | 8,044,327 | 451,211,677 | 104,079 |
| Total liabilities | 477,474,578 | 9,057,984 | 486,532,562 | 3,891,039 |
| **DEFERRED INFLOWS OF RESOURCES** | 4,336,614 | 608,399 | 4,945,013 | 27,342 |
| Total liabilities and deferred inflows of resources | 481,811,192 | 9,666,383 | 491,477,575 | 3,918,381 |
| **NET POSITION** | | | | |
| Net investment in capital assets | 301,730,312 | 6,632,509 | 308,362,821 | - |
| Restricted for debt service | 295,332 | - | 295,332 | - |
| Unrestricted | 193,110,402 | 9,674,672 | 202,785,074 | 2,830,877 |
| Total net position | $ 495,136,046 | $ 16,307,181 | 511,443,227 | $ 2,830,877 |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. | | | (401,850) | |
| Net position of business-type activities | | | $ 511,041,377 | |

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

## Statement of Revenues, Expenses, and Changes in Fund Net Position
## Proprietary Funds
For the Year Ended June 30, 2025

| | Business-type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Major Water and Sewer Fund | Nonmajor Solid Waste Fund | Total | Governmental Activities - Internal Service Funds |
| **OPERATING REVENUES** | | | | |
| Charges for services | $ 82,963,181 | $ 13,306,696 | $ 96,269,877 | $ - |
| Disposal fees | - | 695,701 | 695,701 | - |
| Interfund charges and employee contributions | - | - | - | 29,616,319 |
| Miscellaneous revenue | 3,746 | - | 3,746 | - |
| Other operating revenue | 1,749,887 | 65,007 | 1,814,894 | 44 |
| Total operating revenues | 84,716,814 | 14,067,404 | 98,784,218 | 29,616,363 |
| **OPERATING EXPENSES** | | | | |
| Personnel | 26,330,173 | 3,589,321 | 29,919,494 | 116,935 |
| Operating expenses | 26,207,287 | 8,439,259 | 34,646,546 | 2,829,100 |
| Depreciation and amortization | 34,421,295 | 627,043 | 35,048,338 | - |
| Landfill closure | - | 136,054 | 136,054 | - |
| Worker's compensation claims | - | - | - | (79,491) |
| Health benefit claims and premiums | - | - | - | 29,004,263 |
| Property and casualty claims and premiums | - | - | - | 1,906,886 |
| Total operating expenses | 86,958,755 | 12,791,677 | 99,750,432 | 33,777,693 |
| Operating income | (2,241,941) | 1,275,727 | (966,214) | (4,161,330) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Investment earnings | 6,942,572 | 622,618 | 7,565,190 | 285,831 |
| Intergovernmental | 30,451,873 | 20,479 | 30,472,352 | - |
| Sale of capital assets | 108,311 | 3,198 | 111,509 | - |
| Interest on long-term debt | (12,262,190) | - | (12,262,190) | - |
| Loss on investment in joint venture | (978,448) | - | (978,448) | - |
| Total nonoperating revenue (expenses) | 24,262,118 | 646,295 | 24,908,413 | 285,831 |
| Income (loss) before contributions and transfers | 22,020,177 | 1,922,022 | 23,942,199 | (3,875,499) |
| Transfers from General Fund | - | 650,000 | 650,000 | - |
| Transfer from special revenue fund | 4,902,476 | - | 4,902,476 | - |
| Capital contributions - cash-other | 430,661 | - | 430,661 | - |
| Capital contributions - system development fees | 11,535,872 | - | 11,535,872 | - |
| Capital contributions - non-cash | 21,448,484 | - | 21,448,484 | - |
| Change in net position | 60,337,670 | 2,572,022 | 62,909,692 | (3,875,499) |
| **NET POSITION** | | | | |
| Beginning | 434,798,376 | 13,735,159 | 448,533,535 | 6,706,376 |
| Ending | $ 495,136,046 | $ 16,307,181 | $ 511,443,227 | $ 2,830,877 |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds | | | (537,266) | |
| Change in net position of business-type activities | | | $ 62,372,426 | |

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

**Statement of Cash Flows**
**Proprietary Funds**
For the Year Ended June 30, 2025

| | Business-type Activities - Enterprise Funds | | | Governmental Activities - Internal Service Funds |
|---|---|---|---|---|
| | Major Water and Sewer Fund | Nonmajor Solid Waste Fund | Total | |
| **OPERATING ACTIVITIES** | | | | |
| Cash received from customers for services | $ 70,015,871 | $ 13,227,013 | $ 83,242,884 | $ 28,250,160 |
| Other operating revenue | 32,205,506 | 760,708 | 32,966,214 | - |
| Cash paid to employees | (19,683,573) | (2,676,464) | (22,360,037) | (94,109) |
| Cash paid for goods and services | (30,150,191) | (9,685,282) | (39,835,473) | (33,108,683) |
| Net cash provided by operating activities | 52,387,613 | 1,625,975 | 54,013,588 | (4,952,632) |
| **NONCAPITAL FINANCING ACTIVITIES** | | | | |
| Transfers from other funds | 4,902,476 | 650,000 | 5,552,476 | - |
| Net cash provided (used) by noncapital financing activities | 4,902,476 | 650,000 | 5,552,476 | - |
| **CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | |
| Proceeds from sale of capital assets | 115,522 | 3,198 | 118,720 | - |
| Proceeds from system development fees | 11,535,872 | - | 11,535,872 | - |
| Proceeds from developer contributions | 430,661 | - | 430,661 | - |
| Proceeds from state grant | - | 20,479 | 20,479 | - |
| Payments on revenue bond debt | (11,970,000) | - | (11,970,000) | - |
| Interest paid on bonds and other debt | (13,722,050) | - | (13,722,050) | - |
| Payment of retainage payable | (658,590) | (164,687) | (823,277) | - |
| Acquisition and construction of capital assets | (51,489,760) | (443,012) | (51,932,772) | - |
| Net cash used by capital and related financing activities | (65,758,345) | (584,022) | (66,342,367) | - |
| **INVESTING ACTIVITIES** | | | | |
| Investment earnings | 6,942,572 | 622,618 | 7,565,190 | 285,831 |
| Net cash provided by investing activities | 6,942,572 | 622,618 | 7,565,190 | 285,831 |
| Net change in cash and investments | (1,525,684) | 2,314,571 | 788,887 | (4,666,801) |
| **CASH AND INVESTMENTS** | | | | |
| Beginning of year | 176,728,849 | 14,891,896 | 191,620,745 | 10,009,632 |
| End of year | $ 175,203,165 | $ 17,206,467 | $ 192,409,632 | $ 5,342,831 |
| **Reconciliation of cash and investments to the Statement of Net Position:** | | | | |
| Cash and investments | $ 156,522,504 | $ 15,548,860 | $ 172,071,364 | $ 5,342,831 |
| Cash and investments, noncurrent | 16,572,945 | 1,627,607 | 18,200,552 | - |
| Cash and investments, restricted assets | 295,332 | - | 295,332 | - |
| Cash and investments, restricted assets-deposits | 1,812,384 | 30,000 | 1,842,384 | - |
| Total Statement of Net Position cash and cash equivalents | $ 175,203,165 | $ 17,206,467 | $ 192,409,632 | $ 5,342,831 |
| **Reconciliation of operating income (loss) to net cash provided (used) by operating activities:** | | | | |
| Operating income | $ 28,209,932 | $ 1,275,727 | $ 29,485,659 | $ (4,161,330) |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | |
| Depreciation | $ 33,915,354 | $ 626,073 | $ 34,541,427 | $ - |
| Amortization | 505,941 | 970 | 506,911 | - |
| Provision for uncollectible accounts | 691,371 | - | 691,371 | - |
| Landfill closure and post closure care costs | - | 136,054 | 136,054 | - |
| *Change in assets, deferred outflows, liabilities and deferred inflows:* | | | | |
| Accounts receivable (net) | (13,781,277) | (68,433) | (13,849,710) | (1,366,203) |
| Accrued interest payable | 7,382 | - | 7,382 | - |
| Inventories | 525,686 | - | 525,686 | - |
| Deferred outflows of resources - LGERS | 662,008 | 72,173 | 734,181 | 24,461 |
| Deferred outflows of resources - OPEB | 1,830,730 | 344,609 | 2,175,339 | 15,864 |
| Deferred outflows of resources - Sep. Allow. | 34,625 | 11,918 | 46,543 | - |
| Accounts payable and accrued liabilities | (3,933,438) | (1,170,620) | (5,104,058) | 552,288 |
| Deposits | 142,596 | (11,250) | 131,346 | - |
| Net pension liability, LGERS | (67,866) | 7,443 | (60,423) | (35,340) |
| Net OPEB liability | 1,324,354 | 53,388 | 1,377,742 | 2,000 |
| Net pension liability, separation allowance | (15,325) | (33,045) | (48,370) | - |
| Compensated absences payable | 629,747 | 68,312 | 698,059 | 1,642 |
| Deferred inflows of resources - LGERS | 73,599 | 9,260 | 82,859 | (16) |
| Deferred inflows of resources - OPEB | 2,248,348 | 309,905 | 2,558,253 | 14,002 |
| Deferred inflows of resources - Sep. Allow. | (21,418) | (5,527) | (26,945) | - |
| Lease liability | (19,413) | (982) | (20,395) | - |
| Subscription liability | (575,323) | - | (575,323) | - |
| Total adjustments | 24,177,681 | 350,248 | 24,527,929 | (791,302) |
| Net cash provided by operating activities | $ 52,387,613 | $ 1,625,975 | $ 54,013,588 | $ (4,952,632) |
| **Noncash investing, capital, and financing activities:** | | | | |
| Loss on investment in joint venture | $ 978,448 | $ - | $ 978,448 | $ - |
| Capital contributions (non-cash) | $ 21,448,484 | $ - | $ 21,448,484 | $ - |
| Subscription asset acquired under GASB 96 | $ 1,248,928 | $ - | $ 1,248,928 | $ - |
| Subscription liability recognized under GASB 96 | $ 1,248,928 | $ - | $ 1,248,928 | $ - |
| Retainage payable incurred on capital projects | $ 1,801,501 | $ - | $ 1,801,501 | $ - |

**Statement of Fiduciary Net Position**
**Fiduciary Funds**
June 30, 2025

| | Pension Trust Funds | Custodial Funds |
|---|---|---|
| **ASSETS** | | |
| Cash and cash equivalents | $ - | $ 815,736 |
| Investments: | | |
| State Treasurer's Office OPEB Trust | 79,244,995 | - |
| Separation Allowance Trust Fund | 7,846,161 | - |
| Total assets | 87,091,156 | 815,736 |
| **LIABILITIES** | | |
| Accounts payable and accrued liabilities | 15,121 | - |
| Total liabilities | 15,121 | - |
| **NET POSITION** | | |
| Restricted for: | | |
| State Treasurer's Office OPEB Trust | 79,244,995 | - |
| Separation Allowance Trust Fund | 7,831,040 | - |
| Individuals, organizations, and other governments | - | 815,736 |
| Total net position | $ 87,076,035 | $ 815,736 |

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

**Statement of Changes in Fiduciary Net Position**
**Fiduciary Funds - Pension Trust Funds**
For the Year Ended June 30, 2025

| | Pension Trust Funds | Custodial Funds |
|---|---|---|
| **ADDITIONS** | | |
| Ad valorem taxes for other governments | $ - | $ 31,633,853 |
| Collections on behalf of inmates | - | 789,600 |
| Employer contributions | 7,468,763 | - |
| Investment income | | |
| Net appreciation in fair value of investments | 6,982,086 | - |
| Interest | 1,024,612 | - |
| Dividends | 3,507 | - |
| Total investment income | 8,010,205 | - |
| Investment expense | (7,153) | - |
| Net investment income | 8,003,052 | - |
| Total additions | 15,471,815 | 32,423,453 |
| **DEDUCTIONS** | | |
| Benefits | 6,259,921 | - |
| Due to program participants | - | 31,514,514 |
| Payments on behalf of inmates | - | 775,778 |
| Total Deductions | 6,259,921 | 32,290,292 |
| Change in net position | 9,211,894 | 133,161 |
| **NET POSITION** | | |
| Beginning | 77,864,141 | 682,575 |
| Ending | $ 87,076,035 | $ 815,736 |

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Union County, North Carolina (the "County") and its component units conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant accounting policies:

### A. Reporting Entity

The County, which is governed by a five-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10 (hereinafter references to the North Carolina General Statutes will be cited as G.S.). As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable. The County has determined that it has three blended component units, although legally separate entities, which are, in substance, a part of the County's operations.

#### Union County Industrial Facilities and Pollution Control Financing Authority

Union County Industrial Facilities and Pollution Control Financing Authority ("Authority") is a component unit of the County and exists to issue revenue bond debt of private business for economic development purposes. The Authority is governed by a seven-member board, all of whom are appointed by the County Board of Commissioners ("Board"). The Board can remove any Authority member with or without cause. The Authority has no financial transactions or account balances; therefore, it is not presented in the basic financial statements. The Authority does not issue separate financial statements.

#### Union County Public Facilities Corporation

The Union County Public Facilities Corporation (the "Corporation") is a component unit of the County and exists to issue or refund certain types of debt. The Corporation is governed by a three-member board, all of whom are appointed by the Union County Board of Commissioners. The Board of Commissioners also retains the authority to remove any member of the Corporation's board, with or without cause. The Authority has no financial transactions or account balances; therefore, it is not presented in the basic financial statements. The Authority does not issue separate financial statements.

#### Union County Water and Sewer District

Union County Water and Sewer District (the "District") is a municipal corporation created on January 3, 2017, pursuant to the authority set forth in Article 6 of Chapter 162A of the North Carolina General Statutes. Pursuant to generally accepted accounting principles, the District is considered a blended component unit of Union County.

The governing body of the District is the Union County Water and Sewer District Board of Governors ("Board of Governors"). Pursuant to N.C.G.S. § 162A-9, the Board of Governors, as the District's governing body, is the Union County Board of Commissioners. The District is subject to the Local Government and Fiscal Control Act.

The District has operated the County's Water and Sewer system operations under the name Union County Public Works, setting certain rate and fee schedules, and performing other functions as set forth in an interlocal agreement between the District and the County (approved by the Board of County Commissioners on February 20, 2017, and the District's Board of Governors on April 17, 2017). During

the October 17, 2022, Union County Board of Commissioners meeting the Board adopted a resolution to abolish the Union County Water and Sewer District as of July 1, 2023 and was closed off the general ledger in fiscal year 2024. The fiscal year 2025 statements will only show this Budget and Actual statement for comparative information for the year ending June 30, 2024.

**B. Basis of Presentation**

*Government-Wide Statements*: The statement of net position and the statement of activities display information about the primary government net position (Union County). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund activities between the governmental activities and the business-type activities have not been eliminated. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

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

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, result from non-exchange transactions. Other non-operating revenues, such as investment earnings, are ancillary activities.

The County reports the following major governmental funds:

**General Fund** – This is the County's primary operating fund. The General Fund accounts for all financial resources of the general government except those that are required to be accounted for in another fund. he primary revenue sources are ad valorem taxes, sales taxes, federal and state grants, and various other taxes and licenses. The primary expenditures are for general government, public safety, human services, education and debt service. The General Fund includes the Debt Service Budgetary Fund, Education Operating Budgetary Fund, Education Debt Service Budgetary Fund and the Economic Development Fund. Portions of the county-wide tax rate are also budgeted to the Debt Service Budgetary Fund and Education Debt Service Budgetary Fund to cover principal payments, interest payments and service fees on general obligation bonds approved by voters. The Economic Development fund was created to appropriate funding for economic development debt service requirements and future economic development projects.

**General Capital Project Fund** – The sources of this fund are primarily transfers from the General Fund and general obligation bonds which are expended for capital asset acquisition, improvement and construction of various governmental projects, and funds for recurring capital contributions for educational purposes and facilities.

**General Special Revenue Fund** – The sources of this fund are primarily revenues from multi-year special revenues such as federal and state grants or special purpose revenues. The fund also accounts for the transactions related to the American Rescue Plan Funds.

The County reports the following major enterprise fund:

**Water and Sewer Fund** – This fund accounts for the County's water and sewer operations. The Water and Sewer Capital Project Fund and the Union County Water and Sewer System Development Fees Capital Reserve Fund are consolidated with the Water and Sewer Fund (the operating fund) for financial reporting purposes.

The County reports the following nonmajor enterprise fund:

**Solid Waste Fund –** The Solid Waste Fund accounts for the County's solid waste operations. The Solid Waste Capital Reserve Fund is a reserve established by the County to accumulate the funds necessary to cover the post closure care costs that will be incurred by the landfill in the future. The Solid Waste Capital Reserve Fund is consolidated with the Solid Waste Fund (the operating fund) for financial reporting purposes.

Additionally, the County reports the following fund types:

**Special Revenue Funds** - Special Revenue Funds account for specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The County maintains twenty-seven Special Revenue Funds including eighteen Fire District Funds, the Fee Supported Fire Districts Fund, the Emergency Telephone System Fund, the General Special Revenue Fund, the DSS Representative Payee Fund, the Automation Enhancement Fund, the Fines and Forfeitures Fund, the Civil Fees Fund, the Opioid Settlement Fund and the Reappraisal Fund.

**Capital Project Funds -** Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Proprietary Funds** are used to account for the County's business-type activities. The County reports the Water and Sewer Fund as a major enterprise fund, and the Solid Waste Fund as non-major enterprise fund. Proprietary funds also include the following fund types:

**Internal Service Funds -** Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, on a cost reimbursement basis. The County has three Internal Service Funds: the Health Benefits Fund (which includes dental benefits), the Workers' Compensation Fund, and the Property and Casualty Fund. The Health Benefits Fund accounts for the accumulation and allocation of costs associated with insurance for employee, retirees (under 65 years of age), and family medical and dental claims. The Workers' Compensation Fund accounts for the costs associated with workers' compensation claims. The Property and Casualty Fund, acting as a self-insurance fund for property and casualty claims, provides for premium payments and losses. County departments contribute funding to the Property and Casualty Fund through an allocation or internal service charge based on the individual department's relative risk of loss and its proportional cost of premiums.

**Fiduciary Funds** account for the assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Fiduciary Funds include the following funds:

**Pension Trust Fund -** The County maintains two Pension Trust Funds - the Special Separation Allowance Fund and the Other Post-employment Retiree Healthcare Benefits (OPEB) Fund. Pension

Trust Funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, or other post-employment benefit plans. The Special Separation Allowance Fund is a single-employer, public employee retirement system. The resources in the Special Separation Allowance Fund have been set aside to pay future obligation of the Special Separation Allowance and are held in a trust that is required by GAAP. For reporting purposes, the measurement date for the Special Separation Allowance Trust is December 31st. The resolution to establish the Separation Allowance Trust was approved by the Board of County Commissioners and funded in June 2017 for the fiscal year ending June 30, 2017 (reporting date). The Other Post-employment Retiree Healthcare Benefits Fund accounts for a portion of the County's contributions to the net OPEB obligation for healthcare coverage provided to qualified retirees.

**Custodial Funds** - These funds are custodial in nature and uses the economic resources measurement focus. Custodial Funds are used to account for assets the County holds on behalf of others. The County maintains three Custodial Funds: the Jail Inmate Fund, which accounts for monies deposited and held for individual inmates in the Union County Jail; the Municipal Tax Collection Fund, which accounts for registered motor vehicle property taxes that are billed and collected by the County for various municipalities within the County; and the Gross Rental Receipts Tax Fund, which accounts for municipalities that levy a local tax on gross receipts derived from the short-term lease or rental of vehicles at retail to the general public, which serves as a substitute to the ad valorem tax previously levied on such property.

### C. Measurement Focus and Basis of Accounting

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

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

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer Fund, Solid Waste Fund and the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

*Governmental Fund Financial Statements*. Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have

matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases and IT subscriptions are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem property taxes are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year.

Those revenues susceptible to accrual are sales taxes and certain intergovernmental revenues, both collected and held by the state at year-end on behalf of the County. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

**D. Budgetary Data**

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, Allens Crossroad Fire District, Bakers Fire District, Beaver Lane Fire District, Fairview Fire District, Griffith Road Fire District, Hemby Bridge Fire District, Jackson Fire District, Lanes Creek Fire District, New Salem Fire District, Providence Fire District, Sandy Ridge Fire District, Springs Fire District, Stack Road Fire District, Stallings Fire District, Unionville Fire District, Waxhaw Fire District, Wesley Chapel Fire District, Wingate Fire District, Fee Supported Fire Districts, Emergency Telephone System, DSS Representative Payee Fund, Automation Enhancement Special Revenue Fund, Fines and Forfeitures Fund, Reappraisal Fund and Civil Fees Fund; Business Type Activity Funds (operating funds), Pension Trust, and Internal Service Funds. All annual appropriations lapse at fiscal year end. Project ordinances (multi-year budgets) are adopted for the General Special Revenue Fund, Opioid Settlement Special Revenue Fund, General Capital Project Fund, the Solid Waste Capital Project Fund, and the Water and Sewer Capital Projects Fund which is consolidated with the Water and Sewer Fund (enterprise operating fund) for reporting purposes.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the function level for the General Fund; at the fund level for Special Revenue and Enterprise Funds; and at the program level for the Capital Projects Fund. The County Manager is authorized by resolution to transfer appropriations between function appropriations, within the same fund, without limitation. The County Manager is also authorized to transfer personnel compensation pay plan adjustments, limited to the amount approved by the Board of County Commissioners in the original budget ordinance for the fiscal year, and insurance appropriations both contained in non-departmental to the benefiting departments without limitation. The County Manager is authorized to appropriate funds identified as restrictions or assignments of fund balance as reflected in the financial statements. The County Manager is also authorized to appropriate funds for grant applications authorized by or grant agreements accepted by the governing body thereby increasing the total appropriation for the fund. The County Manager reports to the governing body all budget ordinance transfers, appropriations and adjustments on a monthly basis. During the year, several budget amendments to the original budget became necessary. Budget data presented in the financial statements represent the final authorized amounts as of June 30, 2025. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

## E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

### 1. Deposits and Investments

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

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

General Statute 159-30.1 allows the County to establish an Other Post-employment Benefit (OPEB) Trust managed by the staff of the Department of the State Treasurer and operated in accordance with State laws and regulations. It is not registered with the SEC and G.S. 159-30(g) allows the County to make contributions to the Trust. The State Treasurer, in their discretion, may invest the proceeds in equities of certain publicly held companies and long or short term fixed income investments as detailed in G.S. 147-69.2(b)(1-6) and (8). Funds submitted are managed in three different sub-funds: the State Treasurer's Short Term Investment Fund (STIF) consisting of short to intermediate treasuries, agencies and corporate issues authorized by G.S. 147-69.1, the Bond Index Fund (BIF) consisting of high quality debt securities eligible under G.S. 147-69.2(b)(1)-(6), and BlackRock's MSCI ACWI EQ Index Non-Lendable Class B Fund authorized under G.S 147-69.2(b)(8).

At June 30, 2025 Union County's Irrevocable OPEB Trust had $79,244,995 invested in the Ancillary Governmental Participant Investment Program (AGPIP) established by the NC Department of State Treasurer (NCDST), pursuant to G.S. 159-30.1. The AGPIP Program may invest in public equities and both long-term and short-term fixed income obligations as determined by the State Treasurer pursuant to the General Statutes. At year-end, the Union County's Irrevocable OPEB Trust was invested as follows: Short Term Investment Fund (STIF) 25%, which is reported as cash and cash equivalents; Bond Index Fund (BIF) 40% and Equity Index Fund (EIF) 35% (the equities were split with 64.67% in domestic securities and 35.33% in international securities).

At June 30, 2025 Union County's Separation Allowance Trust had $7,846,161 invested in the Ancillary Governmental Participant Investment Program (AGPIP) established by the NC Department of State Treasurer (NCDST), pursuant to G.S. 159-30.1. The AGPIP Program may invest in public equities and both long-term and short-term fixed income obligations as determined by the State Treasurer pursuant to the General Statutes. At year-end, the Union County's Separation Allowance Trust was invested as follows: Short Term Investment Fund (STIF) 100%, which is reported as cash and cash equivalents.

The County's investments are carried at fair value as determined by quoted market prices.

The North Carolina Local Government Investment Pool (NCLGIP) and North Carolina Capital Management Trust (NCCMT) is a SEC registered money market mutual fund allowable by G.S. 159-30(c)8. The NCCMT Government Portfolio, which invests in treasuries and governmental agencies, is a money market mutual fund (2a-7) and maintains an AAAm rating from S&P and AAAmf by Moody's Investor Service. The NCCMT Government Portfolio is reported at fair value.

Ownership of the STIF is determined on a fair market valuation basis as of fiscal year-end in accordance with the STIF operation procedures. TIF investments are valued by the custodian using Level 2 inputs which in this case involves inputs - other than quoted prices - included within Level 1 that are either directly or indirectly observable for the asset or liability. The STIF is valued at $1 per share. The STIF portfolio is unrated and had a weighted average maturity at June 30, 2025 of 2.1 years. Under the

authority of G.S. 147-69.3, no unrealized gains or losses of the STIF are distributed to participants of the fund.

Ownership of the BIF is determined monthly at fair value using the same Level 2 inputs as the STIF and is based upon units of participation. Units of participation are calculated monthly based upon inflows and outflows as well as allocations of net earnings. On June 30, 2025 the BIF, which does not have a credit rating, was valued at $1 per unit and had an average maturity of 8.11 years.

The BlackRock's MSCI ACWI EQ Index Non-Lendable Class B fund, authorized under G.S. 147-69.2(b)(8), is a common trust fund considered to be commingled in nature. The Fund's fair value is the number of shares times the net asset value as determined by a third party. At June 30, 2025, the fair value of the funds was $44.333857 per share. Fair value for this Blackrock fund is determined using Level 1 inputs which are directly observable, quoted prices (unadjusted) in active markets for identical assets or liabilities.

**Cash and Investments**

The County pools monies from several funds, except the Social Services Fund, Sheriff's Civil Fee Fund and the Jail Inmate Fund to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The County considers demand deposits and investments with a maturity date of ninety days or less at time of purchase to be cash and cash equivalents.

**2. Restricted Assets**

The unexpended debt proceeds of the General Fund and the Water and Sewer Fund are due to bonds issued by the County which are classified as restricted assets because their use is completely restricted to the purpose for which the bonds were originally issued. Customer deposits held by the County before any services are supplied and those held as account security deposits are restricted to the services for which the deposits were collected. The restricted assets of the General Capital Project Fund are unexpended recurring capital contributions, from the General Fund, for educational purposes and facilities of the Union County Board of Education. he restricted assets of the General Special Revenue Fund and the Opioid Settlement Fund are unexpended funds, which are restricted for the purpose of drug enforcement programs and other multi-year grant programs.

| Restricted Cash and Investments | | | |
|---|---|---|---|
| Governmental Activities: | | | |
| General Capital Project Fund | 2019A general obligation bond construction | $ | 6,871,700 |
| General Capital Project Fund | 2019B general obligation bond construction | | 208,852 |
| General Capital Project Fund | 2019C general obligation bond construction | | 2,697,162 |
| General Capital Project Fund | 2022 general obligation bond construction | | 8,353,782 |
| General Capital Project Fund | 2023 general obligation bond construction | | 40,774,505 |
| General Special Revenue Fund | American Rescue Plan Act Funding | | 15,134,924 |
| Opioid Settlement Fund-Other Governmental Funds | Opioid Settlement Funds | | 3,667,155 |
| General Fund | Security Deposits | | 588,687 |
| | | | 78,296,767 |
| Business-Type Activities: | | | |
| Water and Sewer Fund | 2015 revenue bond debt service reserve | | 18,118 |
| Water and Sewer Fund | 2017 revenue bond debt service reserve | | 49,056 |
| Water and Sewer Fund | 2019A revenue bond debt service reserve | | 56,364 |
| Water and Sewer Fund | 2021 revenue bond debt service reserve | | 171,794 |
| Water and Sewer Fund | Customer deposits | | 1,812,384 |
| | | | 2,107,716 |
| Solid Waste Fund | Customer deposits | | 30,000 |
| Total Restricted Cash and Investments | | $ | 80,434,483 |

### 3. Ad Valorem Taxes Receivable and Deferred Revenues

In accordance with G.S. 105-347 and G.S. 159-13(a), the County levies ad valorem taxes on property, other than motor vehicles, on July 1, the beginning of the fiscal year. These taxes are due on September 1 (lien date); however, interest and penalties do not accrue until the following January 6, when property taxes attach as enforceable liens. The taxes are based on the assessed values as of January 1, 2024.

### 4. Lease Receivable

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is recognized on a straight-line basis over the term of the lease. Any variable payments are reported as inflows when received.

### 5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

### 6. Inventories and Prepaid Items

The inventories of the County are valued at cost (first-in, first-out), which approximates market. The inventory of the County's Enterprise Funds consists of materials and supplies held for consumption. The cost is recorded as an expense when the inventory is consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures as used rather than when purchased.

**Capital Assets**

Purchased or constructed capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of donation. Capital assets, which include property, plant, intangible assets, right to use leases, right to use subscription based information technology, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $10,000 (amount not rounded) and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The County has set a capitalization threshold to recognize the right to use lease and subscriptions assets that have a total asset balance of $100,000 or more.

The County holds title to certain Union County Board of Education properties that have not been included in the County's capital assets. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Board of Education give the Board of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Board of Education, once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Union County Board of Education.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

| | Years |
|---|---|
| Furniture and equipment | 5-10 |
| Computer software (intangible) | 5-10 |
| Vehicles | 4-5 |
| Land Improvements | 20-30 |
| Buildings | 25-40 |
| Building Improvements | 7-30 |
| Plant Distribution, Collection | 25 |
| Water rights (intangible) | 40 |

The right to use assets are initially measured at an amount equal to the initial measurement of the related liability plus any payments made prior to the term, less any incentives, and plus ancillary charges necessary to place the underlying asset into service. The right to use assets are amortized on a straight-line basis over the life of the related arrangement.

**7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources,* represents a consumption of net assets that applies to future periods and so will not be recognized as an expense or expenditure until then. In addition to liabilities, the statement of financial position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources,* represents an acquisition of net assets that applies to future periods and so will not be recognized as revenue until then.

## 8. Long-term Obligations (Debt)

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. The Water and Sewer Fund's revenue bond and general obligation bond debt service requirements are being met by water and sewer revenues, but the County's taxing power is pledged to make the general obligation debt service payments if water and sewer revenues should ever be insufficient.

In the fund financial statements for governmental fund types, the face amount of debt issued is reported as other financing sources.

## 9. Compensated Absences

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences - *compensatory time*, *vacation*, and *sick leave*. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because an employee resigns or retires. The liability for compensated absences includes salary-related benefits, where applicable.

**Compensatory Time**
The compensatory time policy for overtime hours worked provides for time off in lieu of immediate overtime pay for covered nonexempt employees at the option of the County Manager. Time off may be accrued at the rate of one and one-half hours for each hour of overtime worked. The maximum compensatory time that may be accrued by an eligible employee shall be 480 hours (320 actual overtime hours) for nonexempt law enforcement and detention employees and 240 hours (160 actual overtime hours) for all other nonexempt employees. Once the maximums have been met, overtime compensation will be paid for any additional overtime hours worked. Vacation leave, holiday leave and compensatory time are fully vested when earned.

**Vacation**
The vacation policy of the County provides for the accumulation of up to thirty (30) days earned vacation leave which are eligible for payment at the employee's current pay rate upon separation from employment.

**Sick Leave**
The County's sick leave policy provides for an unlimited accumulation of earned but unused sick leave. All sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

## 10. Opioid Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a $26 billion-dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement, and the distribution of the funds will be front loaded.

North Carolina's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 15% directly to the State ("State Abatement Fund")
- 80% to abatement funds established by Local Governments ("Local Abatement Funds")
- 5% to a County Incentive Fund.

Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. As of June 30, 2025, funds of $1,740,004 have been expended. The MOA offered the County two options of expending the funds. The County opted for Option A, which allows the County to fund one or more high-impact strategies from a list of evidence-based strategies to combat the opioid epidemic.

**11. Reimbursements for Pandemic-related Expenditures**

In FY 2021, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for the eligible state, local, territorial, and tribal governments. The County was allocated $46,589,799 of fiscal recovery funds to be paid in two equal installments. The first installment of $23,294,900 was received in June 2021. The second installment was received in June 2022. County staff and the Board of Commissioners have elected to use $10,000,000 of the ARPA funds for revenue replacement, $13,539,197 for rehiring public sector staff, $3,602,313 for COVID mitigation, $17,498,289 in strategic investments in County services, and $1,950,000 in administration.

**12. Net Position / Fund Balances**

**Net Position**

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

**Fund Balances**

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

The governmental fund types classify fund balances as follows:

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

**Inventories and Prepaid Balances** - portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories and prepaid balances, which are not spendable resources.

**Restricted Fund Balance** - This classification includes revenue sources that are restricted to specific purposes externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or as imposed by law through constitutional provisions or enabling legislation.

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

**Restricted for Grants and Contributions -** portion of fund balance that is restricted by revenue source as delineated in the following tables by function and purpose.

**Committed Fund Balance** - Portion of fund balance that can only be used for specific purposes imposed by majority vote of the County's Board of Commissioners. Any changes or removal of specific purposes requires majority action by the Board of Commissioners. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

**Committed for Reserves - General Fund -** As part of the adopted budget ordinance, the Board of County Commissioners established a twenty percent fund balance reserve requirement. Twenty percent is based on the general fund expenditures excluding debt service payments. This commitment is reaffirmed annually in the County's adopted budget ordinance.

**Assigned Fund Balance** - portion of fund balance that the County governing board has budgeted.

**Subsequent year's expenditures** - portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body can approve these appropriations. Also, a resolution approved June 20, 2005 authorizes the County Manager, or his/her designee, to transfer appropriations between line item expenditures within a departmental appropriation and fund without limitation. The County Manager may also transfer amounts between departmental appropriations within the same fund. The County Manager is authorized to increase appropriations in the annual operating funds for carryovers representing contract balances, purchase order encumbrances and designations for special projects and purposes as reflected in the audit report.

**Assigned for General Capital Project Fund** - portion of fund balance that has been budgeted by the board for various projects as delineated in the following table by function and purpose.

**Unassigned Fund Balance** - portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The General Fund is the only fund that reports a positive unassigned fund balance amount.

The County's standard practice when an expenditure is incurred for purposes which both restricted and unrestricted fund balance is available, the restricted funds should be spent first, followed in order by committed funds, then assigned funds, and finally unassigned funds, if available, unless the Board has provided otherwise in its commitment or assigned actions.

The following table provides the detailed fund balance information for fund balance amounts in Exhibit C:

| Fund balances: | Major | | | Non-major | |
|---|---|---|---|---|---|
| | General Fund | General Capital Project Fund | General Special Revenue Fund | Other Governmental Funds | Total Governmental Funds |
| Nonspendable: | | | | | |
| Prepaid items | $ 11,260 | $ - | $ - | $ - | $ 11,260 |
| Restricted: | | | | | |
| Stabilization by State Statute | 35,281,760 | - | - | 1,593,151 | 36,874,911 |
| General Government: | | | | | |
| Register of Deeds automation enhancement funds | - | - | - | 628,364 | 628,364 |
| Tax Assessor Reappraisal funds | - | - | - | 100,000 | 100,000 |
| Public Safety: | | | | | |
| Civil Fees agency - pass through | - | - | - | 22,133 | 22,133 |
| Emergency management Catawba Nuclear grant funds | - | - | 118,666 | - | 118,666 |
| Emergency management admin | - | - | 10,923 | - | 10,923 |
| Communications PSAP funds | - | - | - | 842,887 | 842,887 |
| Fire protection | - | - | - | 1,018,066 | 1,018,066 |
| Law enforcement federal forfeited property funds | - | - | 520,800 | - | 520,800 |
| Law enforcement controlled substance tax funds | - | - | 219,102 | - | 219,102 |
| Law enforcement GHSP grant (Indian Trail) | - | - | 48,129 | - | 48,129 |
| Animal control | - | - | 7,474 | - | 7,474 |
| Economic and physical development: | | | | | |
| County-wide economic development grants | - | - | 190,716 | - | 190,716 |
| Cooperative extension service fee based programs' funds | 153,636 | - | - | - | 153,636 |
| Soil and Water conservation grant | - | - | 11,792 | - | 11,792 |
| Human Services: | | | | | |
| American Rescue Plan investment earnings | - | - | 1,354,367 | - | 1,354,367 |
| Child Health | - | - | 694 | - | 694 |
| COVID 19 | - | - | 89,692 | - | 89,692 |
| Medicaid cost settlement program funds | 2,010,178 | - | - | - | 2,010,178 |
| Opioid addiction treatment | - | - | - | 4,904,769 | 4,904,769 |
| Social services contribution and donation programs' funds | 19,945 | - | - | - | 19,945 |
| Social services federal adoption assistance grant funds | 498,261 | - | - | - | 498,261 |
| Social services agency - pass through | - | - | - | 201,063 | 201,063 |
| Transportation grant funds for purpose of purchasing vehicle | 269,011 | - | 96,021 | - | 365,032 |
| Veterans Services | - | - | 18,289 | - | 18,289 |
| Cultural and Recreational: | | | | | |
| ARPA - Library State Grant | - | - | 9,050 | - | 9,050 |
| Library contribution and donation program funds | 22,006 | - | - | - | 22,006 |
| Education: | | | | | |
| School regular capital outlay | - | 1,988,459 | - | - | 1,988,459 |
| School capital acquisition and construction projects | - | 59,764,599 | - | - | 59,764,599 |
| Committed: | | | | | |
| Twenty percent reserve policy - General Fund | 76,746,600 | - | - | - | 76,746,600 |
| Assigned: | | | | | |
| General Government: | | | | | |
| Board of Elections renovations | - | 202,378 | - | - | 202,378 |
| Cloud Migration | - | 360,000 | - | - | 360,000 |
| County facility operating capital | - | 928,386 | - | - | 928,386 |
| County facility repairs | - | 1,751,037 | - | - | 1,751,037 |
| Government Center Building Envelope Repairs | - | 912,935 | - | - | 912,935 |
| Government Center Electrical Infrastructure | - | 588,625 | - | - | 588,625 |
| Government Center Liebert unit replacement | - | 18,500 | - | - | 18,500 |
| Historic courthouse renovations - Phase I | - | 140,848 | - | - | 140,848 |
| Historic courthouse renovations - Phase II | - | 1,671,527 | - | - | 1,671,527 |
| Information technology infrastructure projects | - | 119,629 | - | - | 119,629 |
| Information technology phone system upgrade | - | 106,963 | - | - | 106,963 |
| Judicial center and government center renovations | - | 1,560,824 | - | - | 1,560,824 |
| Judicial Center server room split system | - | 66,145 | - | - | 66,145 |
| Network segmentation | - | 192,099 | - | - | 192,099 |
| Phone system replacement | - | 992,099 | - | - | 992,099 |
| Pictometry Ph 4 | - | 221,255 | - | - | 221,255 |
| Radio install shop | - | 19,426 | - | - | 19,426 |
| Security system upgrades | - | 372,767 | - | - | 372,767 |
| Storage area network | - | 128 | - | - | 128 |
| UCPS generator replacement | - | 2,255 | - | - | 2,255 |
| UPS infrastructure upgrades and replacements | - | 265,408 | - | - | 265,408 |
| UC Progress Building | - | 23,458 | - | - | 23,458 |
| Progress building generator install | - | 525,000 | - | - | 525,000 |
| UC Fueling Stations | - | 441,291 | - | - | 441,291 |
| Public Safety: | | | | | |
| Emergency management equipment | - | 4,286 | - | - | 4,286 |
| Emergency Services Complex | - | 130,813 | - | - | 130,813 |
| Emergency shelter electrical | - | 175,000 | - | - | 175,000 |
| Law enforcement animal shelter UPS system replacement | - | 30,000 | - | - | 30,000 |
| Law enforcement crime lab | - | 102,292 | - | - | 102,292 |
| Law enforcement jail expansion phase I | - | 1,838,439 | - | - | 1,838,439 |
| Law enforcement jail block renovations | - | 1,930,563 | - | - | 1,930,563 |
| Law enforcement jail commercial washer & dryer replacement | - | 76,057 | - | - | 76,057 |
| Law enforcement jail domestic water source | - | 65,000 | - | - | 65,000 |
| Law enforcement jail door controls and locks | - | 944,487 | - | - | 944,487 |
| Law enforcement jail generator replacement | - | 369,746 | - | - | 369,746 |
| Law enforcement jail rooftop HVAC replacement | - | 519,834 | - | - | 519,834 |
| Law enforcement sheriff's office R&R | - | 920,311 | - | - | 920,311 |
| Law enforcement sheriff's office renovation and expansion | - | 462,134 | - | - | 462,134 |
| Law enforcement sheriff's operating capital | - | 362,022 | - | - | 362,022 |
| P25 Simulcast TDMA conversion | - | 82,756 | - | - | 82,756 |
| Radio backhaul | - | 5,065 | - | - | 5,065 |

| | | | | | |
|---|---|---|---|---|---|
| Radio replacements | - | 45,910 | | | 45,910 |
| Radio Microwave Replacement | | 225,656 | | | 225,656 |
| Radio towers and microwave replacements | - | 1,605,553 | - | - | 1,605,553 |
| Radio towers HVAC | - | 49,200 | - | - | 49,200 |
| Short-term fire training needs | - | 1,418,905 | - | - | 1,418,905 |
| Union EMS capital projects | - | 2,268,222 | - | - | 2,268,222 |
| Volunteer Fire Department air packs | - | 433,117 | - | - | 433,117 |
| Economic and physical development: | | | | | |
| Ag Center generator | - | 330,760 | - | - | 330,760 |
| EDC BARN project | - | 8,054,132 | - | - | 8,054,132 |
| EDC Industrial Park | - | 80,494 | - | - | 80,494 |
| Planning NCDOT Projects | - | 1,196,250 | - | - | 1,196,250 |
| Education: | | | | | |
| SPCC 2024 IT Infrastructure | - | 500,000 | - | - | 500,000 |
| SPCC Aseptic Training Center | - | 1,076,000 | - | - | 1,076,000 |
| SPCC Book Store/Library Conversion | - | (27,176) | | | (27,176) |
| SPCC Braswell Building HVAC | - | 123,731 | - | - | 123,731 |
| SPCC camera system | - | 21,365 | - | - | 21,365 |
| SPCC campus improvement Ph 1 | - | 620,609 | - | - | 620,609 |
| SPCC parking | - | 345,000 | - | - | 345,000 |
| SPCC parking lot resurfacing | - | 467,100 | - | - | 467,100 |
| SPCC STEM building | - | 210,594 | - | - | 210,594 |
| SPCC Tyson driving pad | - | 1,912,730 | - | - | 1,912,730 |
| SPCC Center For Entrepreneurship | - | (2,228,298) | - | - | (2,228,298) |
| Cultural and Recreational: | | | | | |
| Libraries Main Library metal architectural panel replacement | - | 77,652 | - | - | 77,652 |
| Libraries Southwest Union Library | - | 294,339 | - | - | 294,339 |
| Parks and recreation Cane Creek Park campstore | - | 180,716 | - | - | 180,716 |
| Parks and Recreation Cane Creek Park renovation | - | 24,313 | - | - | 24,313 |
| Parks and recreation Event Center JHP | - | 882,460 | - | - | 882,460 |
| Parks and Recreation JHP amenities improvements | - | 480,500 | - | - | 480,500 |
| Parks and Rec R&R | - | 36,951 | - | - | 36,951 |
| UC Parks ADA Improvements | - | 350,000 | - | - | 350,000 |
| Jesse Helms Park Lighting | - | (6,794) | - | - | (6,794) |
| Nondepartmental pay-go-capital funds | - | 362,872 | - | - | 362,872 |
| Subsequent year's expenditures | 12,516,923 | - | - | 361,003 | 12,877,926 |
| Unassigned | 22,551,919 | 892,559 | (46,947) | - | 23,397,531 |
| Total | $ 150,081,499 | $ 103,560,268 | $ 2,648,768 | $ 9,671,436 | $ 265,961,971 |

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted fund balances available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

State law [G.S. 159-13(b)(16)] restricts the appropriation of fund balance to an amount not to exceed the sum of cash and investments minus the sum of liabilities, encumbrances and deferred revenues arising from cash receipts, as these amounts stand at the close of the fiscal year next preceding the budget year.

Union County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that the fund balance policy level is at least equal to or greater than 20% of the adopted General Fund budgets. This policy is adopted annually on the adoption of the Budget Ordinance. Any portion of the General Fund unassigned fund balance above the fund balance policy level of 20% of the combined budgeted expenditures may be appropriated for one-time expenditures or to reduce long-term liabilities.

The County has also adopted fund balance targets for the maintenance of adequate fund balance, which is necessary to provide working capital, funds for unanticipated expenditures, funds for capital expenditures in advance of their reimbursement from debt proceeds and other revenue sources. The Water and Sewer Operating Fund target fund balances are estimated at 365 days cash on hand, as measured by unrestricted cash and investments minus non-GAAP liabilities divided by operating expense. General Fund and Water and Sewer Operating Fund fund balances in excess of target levels will be transferred to capital reserve funds to provide equity resources to fund the County's capital improvement plan or will be used to redeem outstanding debt.

**15. Defined Benefit Pension and OPEB Plans**

The County participates in two cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State; the Local Governmental Employees' Retirement System ("LGERS") and the Registers of Deeds' Supplemental Pension Fund ("RODSPF") collectively the "state-administered defined benefit pension plans". The County also administers a single employer defined benefit plan; the Special Separation Allowance (for Law Enforcement and eligible General class employees) and a single employer defined benefit plan;the Other Post-employment Retiree Healthcare Benefits plan (OPEB). For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans' fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The County's employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. Investments are reported at fair value.

## NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. Long-term liabilities that are not due and payable in the current period, that do not require current resources to pay and therefore, are not recorded in the funds are a part of this reconciliation. Included in these liabilities are bonds and installment financing principal payments, leases payable, subscription payable and related accrued interest payable.

| Description | | Amount |
|---|---|---|
| Bonds and installment financing principal payments | $ | (415,955,154) |
| Accrued interest payable - bonds | | (4,677,244) |
| Bond and installment financing payable and accrued interest | $ | (420,632,398) |
| | | |
| Leases payable | $ | (1,230,528) |
| Accrued interest payable - leases | | (1,106) |
| Leases payable and accrued interest | $ | (1,231,634) |
| | | |
| Subscription based agreements payable | $ | (3,982,008) |
| Accrued interest payable - subscriptions | | (83,547) |
| Subscription based agreements payable and accrued interest | $ | (4,065,555) |

### B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. There are several elements of that total adjustment of $4,422,504 as follows:

| Description | Amount |
|---|---|
| Capital outlay and right-to-use assets expenditures recorded in the fund statements but capitalized as assets in the statement of activities | $ 16,614,321 |
| Depreciation/amortization expense, the allocation of those assets over their useful lives, that is recorded on the statement of activities but not in the fund statements | (12,829,541) |
| Loss on disposal of assets | (188,101) |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The details of these differences are as follows: | |
| Principal payments on debt | 39,799,000 |
| Debt issuance premium amortization | 3,468,933 |
| Debt issuance deferred inflows of gain amortization | 753,756 |
| Issuance of lease liability | (296,512) |
| Issuance of subscription liability | (1,391,229) |
| Debt issuance refunding loss | (1,013,397) |
| Defeasance amortization over remaining life of debt | (873,687) |
| Lease principal expense | 533,962 |
| Subscriptions principal expense | 1,708,515 |
| Accrued interest payable related to lease and subscription agreements | 5,335 |
| Expenses reported in the statement of activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements. | |
| Difference in interest expense between fund statements (modified accrual) and government-wide statements (full accrual) | 474,893 |
| Compensated absences are accrued in the government-wide statements but not in the fund statements because they do not use current resources | (4,454,465) |
| Arbitrage rebate | (1,598,638) |
| County's portion of collective pension expense | (17,255,500) |
| County's other post employment benefit expense | (35,830,839) |
| Contribution to the pension plan in the current fiscal year | 12,882,703 |
| Revenues reported in the statement of activities that do not provide current resources are not recorded as revenues in the fund statements. | |
| Reversal of deferred tax revenue recorded at 7/1/24 | (1,098,604) |
| Recording of tax receipts deferred in the fund statements as of 6/30/25 | 707,014 |
| Decrease in accrued taxes receivable for year ended 6/30/25 | 408,421 |
| Accrued interest receivable on leases | (29,675) |
| Opioid settlement revenues | (1,580,930) |
| Internal service funds' net investment earnings | 285,830 |
| Health and dental insurance costs, net of investment earnings | (4,163,471) |
| Workers' compensation costs, net of investment earnings | 461,000 |
| Property and casualty costs, net of investment earnings | 78,402 |
| Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net position-governmental activities | $ (4,422,504) |

## NOTE 3 - DEPOSITS AND INVESTMENTS

The County pools cash resources into a centralized cash account (Central Depository) to facilitate the management of cash and maximize investment income. The Central Depository is used by all funds except the Social Services Fund, Sheriff's Office Civil Fee Fund and the Jail Inmate Fund and the portion of the Other Postemployment Retiree Healthcare Benefits (OPEB) Pension Trust Fund that has not yet been remitted to the OPEB Trust managed by the staff of the Department of the State Treasurer (as explained in Note 1. E. 1.). Each fund owns a pro rata share of the cash and investments, and the amount applicable to a particular fund is readily identifiable. Allocation of investment income is made to each fund based on its pro rata share.

The Social Services Fund, the Union County Sheriff's Office Civil Fees Fund and the Jail Inmate Fund monies are each held in official depositories of the County in separate accounts for the benefit of certain individuals.

All of the County's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the County's agent in the County's name. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County, these deposits are considered to be held by the County's agent in the County's name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County relies on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The County does not have policies regarding custodial credit risk for deposits.

At June 30, 2025, the County's deposits had a carrying amount of $22,307,698 and a bank balance of $21,595,382. Of the bank balance, $487,735 was covered by federal depository insurance and $21,107,647 in interest bearing deposits were covered by collateral held under the Pooling Method. Also, at June 30, 2025, the County had $11,270 cash on hand.

As of June 30, 2025, the County had the following investments and maturities.

| Investment Type | Valuation Measurement Method | Fair Value | Less Than 6 Months | 6 - 12 Months | 1 - 3 Years | 3 - 5 Years |
|---|---|---|---|---|---|---|
| NC Cash Management Trust - Government Portfolio | Fair Value - Level 1 | $ 359,399,653 | $ 359,399,653 | $ - | $ - | $ - |
| North Carolina Investment Pool | Fair Value - Level 1 | 33,241,339 | 33,241,339 | - | - | - |
| US Treasuries | Fair Value - Level 1 | 22,687,663 | - | - | - | 22,687,663 |
| US Government Agencies | Fair Value - Level 1 | 29,272,843 | 450,855 | 7,419,532 | 14,419,301 | 6,983,155 |
| Total | | $ 444,601,498 | $ 393,091,847 | $ 7,419,532 | $ 14,419,301 | $ 29,670,818 |

All investments are measured using the market value approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

*Level of fair value hierarchy*: Level 1: Debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identical assets. Level Two debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

The cash and investments described above include those recorded in the County's Statement of Net Position ($559,318,679) and Custodial Funds ($815,736).

Also, at June 30, 2025, the Special Separation Allowance Pension Trust Fund deposits had a carrying amount and bank balance of $7,846,161 as shown on the Statement of Fiduciary Net Position.

Also, at June 30, 2025, the Other Post-employment Retiree Healthcare Benefits (OPEB) Pension Trust Fund deposits had a carrying amount and bank balance of $79,244,995 as shown on the Statement of Fiduciary Net Position.

*Interest Rate Risk.* As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits investments to maturities of no more than five years. Also, the County's investment policy requires purchases of securities to be laddered with staggered maturity dates and limits all securities to a final maturity of no more than five years.

*Credit Risk.* The County limits investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs); however, the County has no formal policy on managing credit risk. As of June 30, 2025, the County had no investment in commercial paper. The North Carolina Capital Management Trust (NCCMT) is a SEC registered money market mutual fund that is certified by the Local Government Commission under the provisions of G.S. 159-30(c)8 and the North Carolina Administrative Code, Title 20, Chapter 03, Section .0700. The Government Portfolio is a 2a7 fund that invests in treasuries, government agencies, and repurchase agreements collateralized by treasuries. It is rated AAAm by S&P and AAA-mf by Moody's Investor Services and is reported at fair value. The North Carolina Investment Pool (NCIP or Pool) is a commingled local government investment pool established to invest idle funds in various short-term investments in accordance with NC G.S. 159-30(c)(10). The County's investment in the North Carolina Investment Pool carried a AAAm by Standard & Poor's and AAAmmf by Fitch as of June 30, 2025. As of June 30, 2025, the County's investments in US Treasuries and US Agencies (Federal Home Loan Bank, Federal Farm Credit Bank, Fannie Mae and Freddie Mac) are rated AA+ by Standard & Poor's, AA+ by Fitch Ratings, and Aa1 by Moody's Investors Service.

*Custodial Credit Risk.* For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investments with custodial credit risk. The County has no policy on custodial credit risk.

*Concentration of Credit Risk – Cash and Investments.* The County has adopted a policy stating that of total cash and investments, the County places a limit of 10 percent on the amount that the County may invest in any one issuer of commercial paper, no more exposure than 25 percent in commercial paper, and no limitations on Federal Agencies. At June 30, 2025, the County was not holding more than 10 percent of the total cash and investments portfolio in any one issuer of commercial paper.

*Concentration of Credit Risk – Investments.* As of June 30, 2025, the County was not holding more than 5% of the County's investments in US Agencies.

At June 30, 2025, the County's Other Post-employment Retiree Healthcare Benefits (OPEB) Pension Trust Fund had $79,244,995 invested in the State Treasurer's Local Government Other Post-Employment Benefits (OPEB) Trust Fund pursuant to G.S. 159-30.1. The amount, valued at fair market value, represents a portion of the County's contribution to the net OPEB liability. The State Treasurer's OPEB Trust may invest in public equities and both long-term and short-term fixed income obligations as determined by the State Treasurer pursuant to the General Statutes. At year-end, the County's OPEB Trust was invested as follows: State Treasurer's Short-Term Investment Fund (STIF) 19.69%; State Treasurer's Bond Index Fund (BIF) 29.52%; State Treasurer's Equity Index Fund (EIF) 50.79%.

*Interest Rate Risk:* The County does not have a formal investment interest rate policy that manages its exposure to fair value losses arising from increasing interest rates.

Short Term Investment Fund (STIF) investments are measured at fair value by the custodian using Level 2 inputs. The STIF is valued at $1 per share. The STIF portfolio is unrated and had a weighted average maturity on June 30, 2025 of 2.1 years.

Bond Index Fund (BIF) does not have a credit rating, was valued at $1 per unit, and had an average maturity of 8.11 years on June 30, 2025.

The Equity Index Fund (EIF) is a common trust fund considered to be commingled in nature. On June 30, 2025, the net asset value was $44.333857 per share. Fair value for this fund is determined using Level 1 inputs.

*Credit Risk:* The County does not have a formal investment policy regarding credit risk for the OPEB Pension Trust Fund invested in the State Treasurer's Local Government OPEB Trust Fund. The STIF is unrated and authorized under NC General Statute 159-30(c)(8). The State Treasurer's STIF is invested in highly liquid fixed income securities consisting primarily of short to intermediate treasuries, agencies, and money market instruments. The BIF is unrated and authorized under NC General Statute 147-69.1 and 147-69.2. The State Treasurer's BIF is invested in high quality debt securities eligible under G.S. 147-69.2(b)(1)-(6).

*Valuation technique:* North Carolina Department of State Treasurer OPEB Trust investments are measured using the market approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

## NOTE 4 - RECEIVABLES

### A. Receivables and Allowances for Doubtful Accounts

Receivables and their associated allowance for doubtful accounts at the government-wide level at June 30, 2025, were as follows:

| | Accounts | Taxes and Related Accrued Interest | Total |
|---|---|---|---|
| Governmental Activities: | | | |
| General | $ 29,345,859 | $ 2,927,228 | $ 32,273,087 |
| Capital Projects | 1,935,010 | - | 1,935,010 |
| Major Special Revenue | 533,372 | - | 533,372 |
| Non-Major Special Revenue | 13,624,613 | - | 13,624,613 |
| Internal Service | 1,365,286 | 6,686 | 1,371,972 |
| Total Receivables | 46,804,140 | 2,933,914 | 49,738,054 |
| Allowance for doubtful accounts | - | (27,912) | (27,912) |
| Total-governmental activities | $ 46,804,140 | $ 2,906,002 | $ 49,710,142 |
| Business-type Activities: | | | |
| Water and Sewer | $ 14,864,638 | $ - | $ 14,864,638 |
| Solid Waste | 1,312,369 | - | 1,312,369 |
| Total Receivables | 16,177,007 | - | 16,177,007 |
| Allowance for doubtful accounts | (962,787) | - | (962,787) |
| Total-business-type activities | $ 15,214,220 | $ - | $ 15,214,220 |

### B. Property Tax - Use-Value Assessment on Certain Lands

In accordance with the general statutes, the County may tax agriculture, horticulture, and forestland at the present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years, along with the accrued interest from the original due date. This tax is immediately due and payable. The following are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

| Fiscal Year | Tax Year | Tax | Interest | Total |
|---|---|---|---|---|
| 2021 | 2020 | $ 7,490,120 | $ 430,682 | $ 7,920,802 |
| 2022 | 2021 | 7,292,237 | 419,304 | 7,711,541 |
| 2023 | 2022 | 7,249,148 | 416,826 | 7,665,974 |
| 2024 | 2023 | 7,105,137 | 408,545 | 7,513,682 |
| 2025 | 2024 | 7,009,502 | 403,046 | 7,412,548 |
| | | $ 36,146,144 | $ 2,078,403 | $ 38,224,547 |

### C. Lease Receivables

Union County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the County receives predetermined lease payments. These payments are recorded as an inflow of resources in the period the payment is received. This includes lease payments related to the hospital space leased to Atrium Health.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is recognized on a straight-line basis over the term of the lease.

| Fiscal Year | Lease Payment | Interest Income | Lease Revenue |
|---|---|---|---|
| 2026 | $ 6,222,610 | $ 3,865,507 | $ 2,357,103 |
| 2027 | 6,284,836 | 3,804,623 | 2,480,213 |
| 2028 | 6,284,836 | 3,740,559 | 2,544,277 |
| 2029 | 6,284,836 | 3,674,840 | 2,609,996 |
| 2030 | 6,284,836 | 3,607,424 | 2,677,412 |
| 2031-2035 | 31,675,574 | 16,953,421 | 14,722,153 |
| 2036-2040 | 31,992,330 | 14,934,503 | 17,057,827 |
| 2041-2045 | 32,312,253 | 12,597,774 | 19,714,479 |
| 2046-2050 | 32,635,376 | 9,899,580 | 22,735,796 |
| 2051-2055 | 32,961,729 | 6,790,327 | 26,171,402 |
| 2056-2061 | 39,962,827 | 3,381,657 | 36,581,170 |
| Total | $ 232,902,043 | $ 83,250,215 | $ 149,651,828 |

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended June 30, 2025 was as follows:

| Governmental activities: | Beginning Balances | Additions | Retirements & Adjustments | Transfers | Ending Balances |
|---|---|---|---|---|---|
| Capital assets not being depreciated/amortized: | | | | | |
| Land | $ 21,424,623 | $ 2,210,162 | $ - | $ - | $ 23,634,785 |
| Construction in progress | 3,641,316 | 5,798,582 | - | (3,584,766) | 5,855,132 |
| Total capital assets not being depreciated | 25,065,939 | 8,008,744 | - | (3,584,766) | 29,489,917 |
| Capital assets being depreciated/amortized: | | | | | |
| Other improvements | 8,979,240 | 1,028,369 | - | - | 10,007,609 |
| Buildings | 181,032,087 | 827,037 | 25,875 | 1,010,796 | 182,844,045 |
| Furniture and equipment | 43,708,373 | 1,687,333 | 27,609 | 2,372,398 | 47,740,495 |
| Vehicles | 20,803,585 | 3,162,150 | 964,272 | 201,572 | 23,203,035 |
| Computer software | 910,583 | - | - | - | 910,583 |
| Right-to-use lease asset - buildings | 1,194,453 | 296,512 | - | - | 1,490,965 |
| Right-to-use lease asset - equipment | 1,235,767 | - | - | - | 1,235,767 |
| Right-to-use subscription asset | 5,747,739 | 1,604,176 | 300,842 | - | 7,051,073 |
| Total capital assets being depreciated/amortized | 263,611,827 | 8,605,577 | 1,318,598 | 3,584,766 | 274,483,572 |
| Less accumulated depreciation/amortization for: | | | | | |
| Other improvements | 6,145,286 | 275,688 | - | - | 6,420,974 |
| Buildings | 60,448,446 | 5,455,158 | 25,875 | - | 65,877,729 |
| Furniture and equipment | 36,996,496 | 2,344,681 | 27,610 | - | 39,313,567 |
| Vehicles | 13,744,820 | 2,565,525 | 964,273 | - | 15,346,072 |
| Computer software | 919,972 | 26,046 | - | - | 946,018 |
| Lease asset - buildings | 573,231 | 286,847 | - | - | 860,078 |
| Lease asset - equipment | 409,260 | 253,661 | - | - | 662,921 |
| Subscription asset | 1,231,716 | 1,621,935 | 112,739 | - | 2,740,912 |
| Total accumulated depreciation/amortization | 120,469,227 | 12,829,541 | 1,130,497 | - | 132,168,271 |
| Total capital assets, net | 143,142,600 | (4,223,964) | 188,101 | 3,584,766 | 142,315,301 |
| Governmental activities capital assets, net | $ 168,208,539 | $ 3,784,780 | $ 188,101 | $ - | $ 171,805,218 |

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

| | |
|---|---|
| General government | $ 3,632,291 |
| Public safety | 6,018,264 |
| Economic and physical development | 256,557 |
| Human services | 1,649,688 |
| Education | 63,462 |
| Cultural and recreational | 1,209,279 |
| Total depreciation/amortization expense | $ 12,829,541 |

Capital asset activity for the business-type activities for the year ended June 30, 2025, was as follows:

| Business-type activities: | Beginning Balances | Additions | Retirements and Adjustments | Transfers | Ending Balances |
|---|---|---|---|---|---|
| **Water and Sewer** | | | | | |
| Capital assets not being depreciated: | | | | | |
| Land | $ 7,447,944 | $ - | $ - | $ - | $ 7,447,944 |
| Land - easements | 1,113,633 | 954,775 | - | - | 2,068,408 |
| Construction in progress | 67,436,296 | 51,155,379 | 62,557 | (28,297,342) | 90,231,776 |
| Total capital assets not being depreciated | 75,997,873 | 52,110,154 | 62,557 | (28,297,342) | 99,748,128 |
| Capital assets being depreciated/amortized: | | | | | |
| Plant and collection systems | 359,768,503 | 10,978,395 | 184,877 | 3,530,052 | 374,092,073 |
| Plant and distribution systems | 506,043,538 | 10,836,681 | - | 24,767,290 | 541,647,509 |
| Water rights (intangible asset) | 1,902,757 | - | - | - | 1,902,757 |
| Administration Building | 12,416,786 | - | - | - | 12,416,786 |
| Equipment | 5,962,512 | 339,453 | 150,493 | - | 6,151,472 |
| Vehicles | 6,784,951 | 722,497 | 190,629 | - | 7,316,819 |
| Computer Software | 107,907 | - | - | - | 107,907 |
| Right-to-use lease asset - equipment | 93,423 | - | - | - | 93,423 |
| Right-to-use subscription asset | 1,135,873 | 1,248,928 | - | - | 2,384,801 |
| Total capital assets being depreciated/amortized | 894,216,250 | 24,125,954 | 525,999 | 28,297,342 | 946,113,547 |
| Less accumulated depreciation/amortization for: | | | | | |
| Plant and collection systems | 175,570,013 | 13,885,343 | - | - | 189,455,356 |
| Plant and distribution systems | 104,442,932 | 18,676,563 | - | - | 123,119,495 |
| Water rights intangible asset | 1,534,099 | 47,569 | - | - | 1,581,668 |
| Administration Building | 2,726,556 | 293,781 | - | - | 3,020,337 |
| Equipment | 4,181,489 | 375,400 | 143,283 | - | 4,413,606 |
| Vehicles | 4,591,871 | 636,697 | 190,626 | - | 5,037,942 |
| Computer Software | 190,223 | - | - | - | 190,223 |
| Right-to-use lease asset - equipment | 30,144 | 19,177 | - | - | 49,321 |
| Right-to-use subscription asset | 324,914 | 486,763 | - | - | 811,677 |
| Total accumulated depreciation/amortization | 293,592,241 | 34,421,293 | 333,909 | - | 327,679,625 |
| Total capital assets, net | 600,624,009 | (10,295,339) | 192,090 | 28,297,342 | 618,433,922 |
| Water and Sewer capital assets, net | 676,621,882 | 41,814,815 | 254,647 | - | 718,182,050 |
| **Solid Waste** | | | | | |
| Capital assets not being depreciated: | | | | | |
| Land | 334,257 | - | - | - | 334,257 |
| Construction in progress | 3,613,120 | 55,321 | - | - | 3,668,441 |
| Total capital assets no being depreciated | 3,947,377 | 55,321 | - | - | 4,002,698 |
| Capital assets being depreciated/amortized: | | | | | |
| Other improvements | 1,243,334 | - | - | - | 1,243,334 |
| Plant and collection systems | 2,368,199 | - | - | - | 2,368,199 |
| Equipment | 4,643,650 | 137,528 | - | - | 4,781,178 |
| Vehicles | 1,057,716 | 250,163 | 23,931 | - | 1,283,948 |
| Right-to-use lease asset - equipment | 4,725 | - | - | - | 4,725 |
| Total capital assets being depreciated/amortized | 9,317,624 | 387,691 | 23,931 | - | 9,681,384 |
| Less accumulated depreciation/amortization for: | | | | | |
| Other improvements | 740,620 | 54,585 | - | - | 795,205 |
| Plant and collection systems | 2,054,208 | 21,828 | - | - | 2,076,036 |
| Equipment | 2,982,277 | 458,243 | - | - | 3,440,520 |
| Vehicles | 667,555 | 91,417 | 23,930 | - | 735,042 |
| Right-to-use lease asset - equipment | 1,640 | 968 | - | - | 2,608 |
| Total accumulated depreciation/amortization | 6,446,300 | 627,041 | 23,930 | - | 7,049,411 |
| Total capital assets, net | 2,871,324 | (239,350) | 1 | - | 2,631,973 |
| Solid Waste capital assets, net | 6,818,701 | (184,029) | 1 | - | 6,634,671 |
| Business-type activities capital assets, net | $ 683,440,583 | $ 41,630,786 | $ 254,648 | $ - | $ 724,816,721 |

## NOTE 6 - LIABILITIES

Payables at the government-wide level at June 30, 2025 including liabilities payable from restricted assets, were as follows:

| Payables: | Governmental Activities | Business Type Activities | Total |
|---|---|---|---|
| Vendors | $ 16,033,620 | $ 15,443,112 | $ 31,476,732 |
| Salaries and benefits | 5,632,031 | 907,639 | 6,539,670 |
| Accrued Interest and arbitrage liabilities | 11,110,466 | 1,077,817 | 12,188,283 |
| Total | $ 32,776,117 | $ 17,428,568 | $ 50,204,685 |

## NOTE 7 - PENSION PLAN OBLIGATIONS

### A. Local Governmental Employees' Retirement System

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

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

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in

active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

*Contributions*. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2024, was 15.04% of compensation for law enforcement officers and 13.63% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were $13,859,434 for the year ended June 30, 2025.

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

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

At June 30, 2025, the County reported a liability of $63,916,763 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At the measurement date of June 30, 2024, the County's proportion was 0.948%, which was an decrease of 0.030% from its proportion measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the County recognized a pension expense of $18,941,545. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 11,200,637 | $ 75,309 |
| Net difference between projected and actual earnings on pension plan investments | 8,689,446 | - |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 156,400 | 1,189,543 |
| County contributions subsequent to the measurement date | 13,859,434 | - |
| Total | $ 33,905,917 | $ 1,264,852 |

$13,859,434 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: | |
|---|---|
| 2026 | $ 5,823,268 |
| 2027 | 12,165,151 |
| 2028 | 1,775,742 |
| 2029 | (982,530) |
| Total | $ 18,781,631 |

*Actuarial Assumptions.* The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.5 percent |
| Salary increases | 3.25 to 8.25 percent |
| Investment rate of return | 6.50 percent, net of pension plan investment expense, including inflation |

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer), and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The mortality rates also contain a provision to reflect future mortality improvements. The actuarial assumptions used in the December 31, 2022 were based on the results of an actuarial experience study for the period January 1, 2015 through December 31, 2019.

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

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2024 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| Fixed Income | 33.0 % | 2.4 % |
| Global Equity | 38.0 % | 6.9 % |
| Real Estate | 8.0 % | 6.0 % |
| Alternatives | 8.0 % | 8.6 % |
| Opportunistic Fixed Income | 7.0 % | 5.3 % |
| Inflation Sensitive | 6.0 % | 4.3 % |
| Total | 100.0 % | |

The information above is based on 30-year expectations developed with the consulting actuary for the asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.76%. All rates of return and inflation are annualized.

*Discount rate.* The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate*. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 6.50%, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

| | 1% Decrease (5.50%) | Discount Rate (6.50%) | 1% Increase (7.50%) |
|---|---|---|---|
| County's proportionate share of the net pension liability (asset) | $ 113,262,376 | $ 63,916,763 | $ 23,323,210 |

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

**B. Special Separation Allowance**

**Description**

The County administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified employees. The Separation Allowance was enacted by the General Assembly on January 1, 1987 for law enforcement officers. The Union County Board of Commissioners extended this benefit to all County employees effective July 1, 1990. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the employee for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Separation Allowance is reported in the County's report as a pension trust fund. The Separation Allowance does not issue separate financial statements. The net position and change of net position for the Separation Allowance Trust as of June 30, 2025 is as follows:

| | Statement of Fiduciary Net Position |
|---|---|
| ASSETS | |
| Investments: | |
| Separation Allowance Trust Fund | $ 7,831,040 |
| Total Assets | 7,831,040 |
| Net Position | |
| Separation Allowance Trust Fund | $ 7,831,040 |
| Total Net Position | 7,831,040 |

| | Changes in Net Position |
|---|---|
| ADDITIONS | |
| Employer Contributions | $ 2,981,045 |
| Net investment income | 320,784 |
| Total Additions | 3,301,829 |
| DEDUCTIONS | |
| Benefits | $ 1,772,203 |
| Total Deductions | 1,772,203 |
| Change in net position | 1,529,626 |
| NET POSITION | |
| Beginning | 6,301,414 |
| Ending | $ 7,831,040 |

Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. General Statute 159.30.2 authorizes a local government to establish and fund an irrevocable trust for the purpose of paying special separation allowance benefits for which the unit of local government is liable. The County established an irrevocable trust for the Separation Allowance plan on June 6, 2016.

The eligibility of local law enforcement officers for special separation allowance shall be determined in accordance with North Carolina General Statute 143-166.42. All permanent full-time and permanent part-time County employees employed before July 1, 2013 are covered by the Separation Allowance. To qualify for the allowance the employee must have completed 30 years or more of creditable service or have attained 55 years of age and completed five or more years of creditable service; and not have attained 62 years of age; and have completed at least five years of continuous service preceding a service retirement.

At the December 31, 2023 valuation date, the Separation Allowance's membership consisted of:

| | 2023 |
|---|---|
| Retirees receiving benefits | 83 |
| Active plan members | 380 |
| Total | 463 |

**Summary of Significant Accounting Policies**

Financial statements for the Separation Allowance are prepared using the accrual basis of accounting. Employer contributions to the plan are recognized when due and when the County has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of the plan.

**Contributions**

The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned by making contributions based on actuarial valuations. For the current year, the County contributed $2,981,045 or 10.72% of annual covered payroll. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings.

**Actuarial Assumptions**

The total pension liability for the fiscal year ended June 30, 2025 was determined as part of the December 31, 2023 actuarial valuation, using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.50% |
| Salary Increases | 3.25-7.75% for Law Enforcement Officers<br>3.25-8.25% for General Employees |
| Investment rate of return | 4.28%, net of pension plan investment expense, including inflation |
| Mortality | The rates of mortality for the period after service retirement are according to the Pub-2010 amount-weighted tables, projected from 2010 using generational improvement with Scale MP- 2019. For Law Enforcement Officers, mortality rates are based on the Safety Mortality Table for retirees. Rates for all members are multiplied by 97% and Set Forward by 1 year. For General Employees, mortality rates are based on the General Mortality Table for Retirees. Rates for male members are first Set Forward 2 years, then are multiplied by 96% for ages under 81, and increase until reaching 100% at age 85 and above. Rates for female members are 100% for ages under 92 and increase until reaching 110% at age 95 and above. Because the retiree tables have no rates prior to age 50, the General Mortality Table for Employees is used for ages less than 50. |

**Discount Rate**

The discount rate used to measure the total pension liability as of December 31, 2024 (measurement date) was 4.28%. Since the Separation Allowance assets are not invested, the discount rate used is equal to the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating AA/Aa or higher. The index used for this purpose is the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2024.

The projection of cash flows used to determine the discount rate assumed that the employer would contribute the actuarially determined contribution in the future. The long-term expected rate of return on pension plan investments is assumed to be 4.28% annually.

**Net Pension Liability**

The components of the net pension liability of the County as of June 30, 2025 are as follows:

| | |
|---|---|
| Total pension liability | $ 21,460,271 |
| Plan fiduciary assets | 6,667,313 |
| Net pension liability | $ 14,792,958 |
| | |
| Plan fiduciary assets as a percentage of total pension liability | 31.07% |

At June 30, 2025, the County reported a net pension liability of $14,792,958. The net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of December 31, 2024.

For the fiscal year ended June 30, 2025, the County recognized pension expense in the amount of $2,647,780 As of the December 31, 2024 measurement date, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 2,772,991 | $ - |
| Changes of assumptions and other inputs | 390,986 | 1,850,849 |
| Net difference between projected and actual earnings on plan investments | 197,725 | - |
| Employer contributions subsequent to the measurement date | 1,011,247 | - |
| Total | $ 4,372,949 | $ 1,850,849 |

$1,011,247 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an decrease of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: | Deferred Outlflows of Resources | Deferred Inflows of Resources | Amount recognized in Pension Expense as an increase or (decrease) to Pension |
|---|---|---|---|
| 2026 | $ 1,259,834 | $ 824,574 | $ 435,260 |
| 2027 | 972,510 | 741,540 | 230,970 |
| 2028 | 769,303 | 197,375 | 571,928 |
| 2029 | 360,055 | 87,360 | 272,695 |
| 2030 | - | - | - |
| Total | $ 3,361,702 | $ 1,850,849 | $ 1,510,853 |

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability of the Plan, calculated using the discount rate of percent, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

| | 1% Decrease 3.28% | Current Discount Rate 4.28% | 1% Increase 5.28% |
|---|---|---|---|
| Net pension liability | $ 16,458,806 | $ 14,792,958 | $ 13,272,568 |

**Changes in the Net Pension Liability**

| | Total Pension Liability | Plan Net Position | Net Pension Liability |
|---|---|---|---|
| Balance as of December 31, 2023 | $ 20,295,344 | $ 5,118,983 | $ 15,176,361 |
| Changes for the year: | | | |
| Service Cost | 643,346 | - | 643,346 |
| Interest | 780,511 | - | 780,511 |
| Difference between expected and actual experience | 1,757,592 | - | 1,757,592 |
| Changes of assumptions or other inputs | (451,368) | - | (451,368) |
| Contributions - employer | - | 2,896,542 | (2,896,542) |
| Net investment income | - | 216,942 | (216,942) |
| Benefits paid | (1,565,154) | (1,565,154) | - |
| Net changes | 1,164,927 | 1,548,330 | (383,403) |
| Balance as of December 31, 2024 | $ 21,460,271 | $ 6,667,313 | $ 14,792,958 |

*Changes of assumptions.* Changes of assumptions and other inputs reflect a change in the discount rate from 4.00% at the December 31, 2023 measurement date to 4.28% at the December 31, 2024 measurement date.

## C. Supplemental Retirement Income Plan

### Description

All regular full-time and regular part-time Union County employees participate in the Supplemental Retirement Income Plan 401(k), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The plan provides retirement benefits to law enforcement officers employed by the County, and the Union County Board of County Commissioners has agreed to extend this benefit to all non-law enforcement employees. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan is included in the ACFR for the State of North Carolina. The State's ACFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

### Funding Policy

Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to 5% of each officer's salary and the Union County Board of County Commissioners has agreed to contribute an equal amount for all regular full-time and regular part-time non-law enforcement employee salaries. All amounts contributed are vested immediately. County employees may also make voluntary contributions to the plan. Contributions for the year ended June 30, 2025 totaled $7,614,385 consisting of $2,675,424 in employee contributions and $4,938,961 in employer contributions.

## D. Register of Deeds' Supplemental Pension Fund

*Plan Description.* The County is a participating employer in the Registers of Deeds' Supplemental Pension Fund (RODSPF), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. Union County also contributes to the RODSPF, a noncontributory, defined benefit plan administered by the North Carolina Department of State Treasurer. RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Registers of Deeds' Supplemental Pension Fund is included in the ACFR for the State of North Carolina. The State's ACFR includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

*Benefits Provided*. An individual's benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual's eligibility is based on at least 10 years of service as a register of deeds with the individual's share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed.

*Contributions.* Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were $27,445 for the year ended June 30, 2025.

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

At June 30, 2025, the County reported an asset of $348,375 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2024. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At the June 30, 2024 measurement date, the County's proportion was 3.023%, which was a decrease of 0.073% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the County recognized pension expense of $73,404. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 7,649 | $ 6,228 |
| Net difference between projected and actual earnings on pension plan investments | 134,537 | - |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 8,518 | 15,286 |
| County contributions subsequent to the measurement date | 27,445 | - |
| Total | $ 178,149 | $ 21,514 |

$27,445 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: | |
|---|---|
| 2026 | $ 54,277 |
| 2027 | 62,215 |
| 2028 | 12,214 |
| 2029 | 484 |
| Total | $ 129,190 |

*Actuarial Assumptions.* The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Valuation Date | 12/31/2023 |
| Actuarial Cost Method | Entry Age |
| Amortization Method | Level Dollar |
| Amortization Period | 12 Year Closed Periods |
| Asset Valuation Method | Asset returns in excess of or less than the expected return on market value of assets reflected over a five year period (not greater than 120% or market value and not less than 80% of market value) |
| Actuarial Assumptions | |
| Investment Rate of Return | 6.5% |
| Projected Salary Increases | 3.25%-8.25% |
| Inflation | 2.50% |
| Salary Increases Includes Inflation and Productivity Factor | 3.25% |
| Cost of Living Adjustments | N/A |

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

Assumptions are based on the experience investigation prepared as of December 31, 2019 and adopted by the Board of Trustees on January 28, 2021 for use beginning with the December 31, 2020 annual actuarial valuation.

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

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant white papers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class.

*Discount rate.* The discount rate used to measure the total pension liability was 6.5% except for Register of Deeds' Supplemental Pension Fund which was 3% for the December 31, 2023 valuation. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at statutorily required rates. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate*. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 6.5 percent (3% for RODSPF), as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (5.5%; RODSPF 2%) or 1-percentage-point higher (7.5%: RODSPF 4%) than the current rate:

| | 1% Decrease (2.00%) | Discount Rate (3.00%) | 1% Increase (4.00%) |
|---|---|---|---|
| County's proportionate share of the net pension liability (asset) | $ (230,829) | $ (348,375) | $ (447,388) |

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued ACFR for the State of North Carolina.

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

The net pension liability for LGERS and ROD was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as December 31, 2023. The total pension liability for Special Separation Allowance was measured as of December 31, 2024, with an actuarial valuation date of December 31, 2023.

The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

| | LGERS | ROD | SEPA | Total |
|---|---|---|---|---|
| Proportionate Share of Net Pension Liability (Asset) | $ 63,916,763 | $ (348,375) | N/A | $ 63,568,388 |
| Proportion of the Net Pension Liability (Asset) | 0.979 | % (3.023) | % N/A | - |
| Net Pension Liability | - | - | 14,792,958 | 14,792,958 |
| Pension Expense | $ 18,941,545 | $ 73,404 | $ 2,647,780 | 21,662,729 |

At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | LGERS | ROD | SEPA | Total |
|---|---|---|---|---|
| **Deferred Outflows of Resources** | | | | |
| Differences between expected and actual experience | $ 11,200,637 | $ 7,649 | $ 2,772,991 | $ 13,981,277 |
| Change of assumptions | 8,689,446 | - | 390,986 | 9,080,432 |
| Net difference between projected and actual earnings on pension plan investments | - | 134,537 | 197,725 | 332,262 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 156,400 | 8,518 | - | 164,918 |
| County contributions subsequent to the measurement date | 13,859,434 | 27,445 | 1,011,247 | 14,898,126 |
| **Deferred Inflows of Resources** | | | | |
| Differences between expected and actual experience | $ 75,309 | $ 6,228 | $ - | 81,537 |
| Changes of assumptions | - | - | 1,850,849 | 1,850,849 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 1,189,543 | 15,286 | - | 1,204,829 |

## NOTE 8 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation distribution is not available to employees until termination, retirement, death, or unforeseeable emergency.

## NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS

### A. Other Post-employment Retiree Healthcare Benefits (OPEB)

*Plan Description - Eligibility.* Under the terms of a County resolution, the County administers a single-employer defined benefit Retiree Healthcare Benefits Plan (the RHCB Plan). Any full-time employee of the County of Union who (1) was employed by Union County before July 1, 2008, (2) retire from service under the provisions of the North Carolina Local Governmental Employees' Retirement System (NCLGERS) or the North Carolina Law Enforcement Officer's Benefit and Retirement Fund (NCLEOBRF), (3) immediately prior to such retirement earns ten (10) consecutive years of credible, continuous service with the County, shall be eligible to continue coverage under the County's Group Health Insurance Program on the same basis as active full-time employees of the County.

Any full-time employee of the County of Union who (1) was employed by Union County on or after July 1, 2008, (2) retire from service under the provisions of the NCLGERS or NCLEOBRF, (3) immediately prior to such retirement earns twenty (20) consecutive years of credible, continuous service with the County, shall be eligible to continue coverage under the County's Group Health Insurance Program on the same basis as active full-time employees of the County. The plan, which has a June 30, 2025 year-end does not issue a stand-alone report. The net position and change in net position schedules are listed below for the OPEB trust as of June 30, 2025.

| | Statement of Fiduciary Net Position |
|---|---|
| ASSETS | |
| Investments: | |
| State Treasurer's Office OPEB Trust | $ 79,244,995 |
| Total assets | 79,244,995 |
| NET POSITION | |
| State Treasurer's Office OPEB Trust | 79,244,995 |
| Total net position | $ 79,244,995 |

| | Changes in Net Position |
|---|---|
| ADDITIONS | |
| Employer contributions | $ 4,487,718 |
| Net investment income | 7,682,268 |
| Total additions | 12,169,986 |
| DEDUCTIONS | |
| Benefits | 4,487,718 |
| Total deductions | 4,487,718 |
| Change in net position | 7,682,268 |
| NET POSITION | |
| Beginning | 71,562,727 |
| Ending | $ 79,244,995 |

*Benefits Provided.* Eligible retirees younger than age 65 and their eligible dependents receive the same medical benefits (including prescription drug and vision benefits) as active, full-time employees through the County group health and dental plan. Retirees pay the same monthly premium(s) for coverage as active employees.

Coverage for eligible retirees and covered spouses in the County group health and dental plan ends on the day the retiree attains age 65. In addition, all coverage (except COBRA) in the group health and dental plan ends for eligible dependents upon the death of an eligible retiree who had not attained age 65.

Upon attaining age 65, eligible retirees are enrolled by the County in a Supplement to Medicare plan that is combined with a prescription Part D plan. These plans are sponsored and premium is paid by the County. Retiree participants do not contribute towards the premium cost of these plans. Spouses of post-65 retirees are not eligible for coverage in either supplemental plan.

*Plan membership*. At June 30, 2024 the HCB Plan membership consisted of the following:

| | 2024 |
|---|---|
| Inactive plan members or beneficiaries currently receiving benefit payments | 465 |
| Active plan members | 1,313 |
| Total | 1,778 |

*Contributions.* The County pays the full cost of coverage for the healthcare benefits paid to qualified retirees under a County resolution that can be amended, subject to certain limitations, by the County Board of County Commissioners. The County has chosen to fund the healthcare benefits on a pay as you go basis. Active employees do not contribute to the plan. The County determines the annual contribution to the trust based on the actuarial determined contribution suggested by the prior year actuarial report. Once approved by the Board of County Commissioners, the County makes cash contributions to the trust throughout the year.

*Investment Policy*. The County makes cash contributions to the Trust throughout the fiscal year. The Trustee is responsible for maintaining records and accounts for the assets of the Trust. The County invests the assets of the Trust pursuant to the North Carolina General Statute 159-30 or deposited with the State Treasurer for investment pursuant to General Statute 147-69.2.

Several factors should be considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) are developed by the investment consultant for each major asset class. These ranges should be combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant may cover a shorter investment horizon and may not be useful in setting the long-term rate of return for funding OPEB plans which are likely to cover a longer time frame. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

As of the most recent adoption of the current long-term rate of return by the Plan, the target asset allocation for each major asset class, as provided by the Plan, are summarized in the following table:

| Asset Class | Target Allocation |
|---|---|
| Equity Index Fund | 25.00% |
| Bond Index Fund | 25.00% |
| Short Term Investment Fund | 25.00% |
| Other Investments | 25.00% |
| Total | 100.00% |

*Rate of return.* For the year ended June 30, 2025, the annual money weighted rate of return on investments, net of investment expense, was 10.74 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Net OPEB Liability*. The Net OPEB Liability is equal to the Total OPEB Liability less the Fiduciary Net Position. The result as the June 30, 2025 measurement date is presented in the table below:

| Measurement Date of June 30, 2025 | | |
|---|---|---|
| Total OPEB Liability | $ | 154,817,773 |
| Fiduciary Net Position | | 79,244,995 |
| Net OPEB Liability | $ | 75,572,778 |
| Ratio of Fiduciary Net Position to Total OPEB Liability | | 51.19% |

*Actuarial Assumptions*. The Total OPEB Liability was determined by an actuarial valuation as of June 30, 2024, using the following key actuarial assumptions and other inputs:

| | |
|---|---|
| Inflation | 2.50% |
| Real wage growth | 0.75% |
| Wage inflation | 3.25% |
| Salary increases, including wage inflation | |
| General Employees | 3.25% - 8.41% |
| Firefighters | 3.25% - 8.15% |
| Law Enforcement Officers | 3.25% - 7.90% |
| Long-term Investment Rate of Return, net of OPEB plan investment expense, including price inflation | 3.50% |
| Municipal Bond Index Rate | |
| Prior Measurement Date | 3.93% |
| Measurement Date | 5.20% |
| Year Fiduciary Net Position to be depleted | |
| Prior Measurement Date | N/A |
| Measurement Date | N/A |
| Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation | |
| Prior Measurement Date | 2.85% |
| Measurement Date | 3.50% |
| Health Care Cost Trends | |
| Pre-Medicare | 7.00% for 2024 decreasing to an ultimate rate of 4.50% by 2034 |
| Medicare | 5.125% for 2024 decreasing to an ultimate rate of 4.50% by 2027 |
| Dental | 3.50% |

The discount rate used to measure the TOL was based upon the long-term expected rate of return. Mortality rates were based on the PUB-2010 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2019. The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through December 31, 2019, adopted by the LGERS Board. The remaining actuarial assumptions (e.g., health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2024 valuation were based on a review of recent plan experience performed concurrently with the June 30, 2024 valuation.

*Discount Rate*. The discount rate used to measure the TOL as of the measurement date was 3.50%. The projection's basis was an actuarial valuation performed as of June 30, 2024. In addition to the actuarial methods and assumptions of the June 30, 2024 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present of the valuation date. In subsequent projection years, total payroll was assumed to increase annually using the payroll growth assumptions.
- Active employees do not explicitly contribute to the Plan.
- Projected assets include employer contributions each year of an amount equal to the average of the last five years employer contribution. The contribution consists of deposits to the trust and direct payments to plan members as benefits come due. The employer is assumed to have the ability and willingness to make benefit payments from its own resources for all periods in the projection
- Projected assets do not include employer contributions that fund the estimated service costs of future employees.
- Cash flows occur mid-year.

Based on these assumptions, the Plan's fiduciary net position was projected to not be depleted.

The FNP projections are based upon the Plan's financial status on the Valuation Date, the indicated set of methods and assumptions. As such, the FNP projections are not reflective of the cash flows and asset accumulations that would occur on an ongoing plan basis, reflecting the impact of future members. Therefore, the results of this test do not necessarily indicate whether or not the fund will actually run out of money, the financial condition of the Plan, or the Plan's ability to make benefit payments in future years.

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate.* The following exhibit presents the Net OPEB Liability (NOL) of the Plan, calculated using the discount rate of 3.50%, as well as what the Plan's NOL would be if it were calculated using a Discount Rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

| | Changes in the Discount Rate | | |
|---|---|---|---|
| | 1% Decrease 2.50% | Current Discount Rate 3.50% | 1% Increase 4.50% |
| Net OPEB Liability | $ 104,376,423 | $ 75,572,778 | $ 53,019,134 |

*Sensitivity of the Net OPEB Liability to Changes in Health Care Cost Trends.* The following exhibit presents the Net OPEB Liability (NOL) of the Plan, calculated using the health care cost trend rates, as well as what the Plan's NOL would be if it were calculated using a health care cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

| | Health Care Cost Trend Rates | | |
|---|---|---|---|
| | 1% Decrease | Current | 1% Increase |
| Net OPEB Liability | $ 49,193,440 | $ 75,572,778 | $ 110,298,788 |

*Changes in Net OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows or Resources Related to OPEB*. At June 30, 2024, the County reported a net OPEB liability of $65,990,547. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions.

At June 30, 2025, the components of the net OPEB liability of the County, measured as of June 30, 2025, were as follows:

| | Total OPEB Liability | Increase/(Decrease) Plan Fiduciary Net Position | Net OPEB Liability |
|---|---|---|---|
| Balance as of June 30, 2024 | $ 137,553,174 | $ 71,562,727 | $ 65,990,447 |
| Changes for the year: | | | |
| Services Cost at the end of the year | 2,893,350 | - | 2,893,350 |
| Interest on TOL and Cash Flows | 3,856,765 | - | 3,856,765 |
| Change in benefit terms | 40,440,121 | | 40,440,121 |
| Difference between expected and actual experience | (13,200,418) | - | (13,200,418) |
| Changes of assumptions or other inputs | (12,237,501) | - | (12,237,501) |
| Contributions - employer | - | 4,487,718 | (4,487,718) |
| Net investment income | - | 7,682,268 | (7,682,268) |
| Benefit payments | (4,487,718) | (4,487,718) | - |
| Net changes | 17,264,599 | 7,682,268 | 9,582,331 |
| Balance as of June 30, 2025 | $ 154,817,773 | $ 79,244,995 | $ 75,572,778 |

For the year ended June 30, 2025, the County recognized OPEB expense of $46,461,760. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 69,788 | $ 11,530,520 |
| Changes of assumptions or other inputs | 16,129,499 | 13,406,317 |
| Net difference between projected and actual earnings on plan investments | - | 5,659,367 |
| Total | $ 16,199,287 | $ 30,596,204 |

Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB benefits will be recognized in OPEB Expense as follows:

| Measurement Period Ended June 30: | | |
|---|---|---|
| 2026 | $ | 4,509,194 |
| 2027 | | (1,556,079) |
| 2028 | | (5,508,843) |
| 2029 | | (4,809,865) |
| 2030 | | (3,681,319) |
| Thereafter | $ | (3,350,005) |
| Total | $ | (14,396,917) |

**B. Other Employment Benefits - Death Benefits**

Under the terms of the Board of Commissioner's resolution, the County has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death, are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit will be a minimum of $25,000 and will not exceed $50,000. All death benefit payments are made from the Death Benefit Plan. The County has no liability beyond the payment of monthly contributions. Contributions are determined as a percentage of monthly payroll, based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. Because the benefit payments are made by the Death Benefit Plan and not by the County, the County does not determine the number of eligible participants. The County's required contributions for employees not engaged in law enforcement and for law enforcement officers represented 0.05% and 0.14% of covered payroll, respectively. For the fiscal year ended June 30, 2025, the County contributed $39,455 for employees not engaged in law enforcement and $27,747 for employees for law enforcement officers for a total of $67,202.

**NOTE 10 - CLOSURE AND POST CLOSURE CARE COSTS - LANDFILL FACILITY**

State and federal laws and regulations required the County to place a final cover on its landfill facility when it stopped accepting municipal solid waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure of the municipal solid waste collection cell. The County has continued to collect construction and demolition waste in different cells which are opened based on demand and closed when each cell reaches its capacity. Closure and post closure care costs have been accumulated up to the dates of closure for each of the cells; therefore, the County has reported these closure and post closure care costs as an operating expense in each prior period based on landfill capacity used as of each balance sheet date. The County stopped accepting municipal solid waste into its Austin-Chaney Road facility, permit number 90-01, on December 31, 1997. The site still serves as a transfer station for the collection of local municipal solid waste, which is transported to other sites outside of the County. The $5,509,035 reported as landfill closure and post closure care liability at June 30, 2025 represents a cumulative liability based on the estimated post closure maintenance and monitoring costs associated with the construction and demolition cells and closure costs associated with 37.6% of the closed construction and demolition cells. At June 30, 2025, there was an increase of $136,054 from the prior year. The liability represents the estimated present value of the amount needed to fund the post closure care costs that will be incurred during the 30-year period after closure. Actual post closure costs may be higher due to inflation, changes in technology, or changes in regulations.

The County has met and continues to meet the requirements of a local government financial test that is one option under state and federal laws and regulations that helps determine if a unit is financially able to meet closure and post closure care requirements. The County elected to establish a reserve fund several years ago to accumulate resources for the payment of closure and post closure care costs. The actual landfill closure and post closure costs have been less than engineering estimates due to use of County personnel for closure activities and proper planning for closure. The Solid Waste Capital Reserve Fund has remaining funds being held in investments with a fair value of $6,537,047. The County expects that future inflation costs will be paid from the interest earnings on these remaining funds. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future transfer station users or by future tax revenues.

## NOTE 11 - COMMITMENTS

### A. Contractual Commitments

The County had several outstanding projects as of June 30, 2025. At year-end, the significant contractual commitments include the following:

| Project | Spent to Date | Remaining Commitment |
|---|---|---|
| **General Capital Project Fund** | | |
| Planning NC DOT Projects | $ 87,500 | $ 1,004,500 |
| **Water and Sewer Operating Fund** | | |
| AMI Services | 615,029 | 1,784,971 |
| **Water Capital Projects:** | | |
| SCADA Master Plan - Water | 1,057,171 | 3,074,291 |
| Yadkin River Water Supply | 21,823,775 | 4,850,570 |
| Advanced Metering Infrastructure | 12,880,877 | 1,621,364 |
| Shortline Water Extension Fiscal Year 2022 | - | 3,116,338 |
| **Sewer Capital Projects:** | | |
| SCADA Master Plan Update - Sewer | 1,057,171 | 3,074,290 |
| Crooked Ck Interceptor Improment Phase 2 | 6,261,783 | 10,591,813 |
| Potter-Pleasant Plains WW Interceptor | - | 2,263,280 |
| Grassy Branch WRF Expansion | 4,407,667 | 5,753,599 |
| 12 Mile Creek Exp 7.5 - 9 MGD | 6,046,523 | 47,408,287 |
| Total | $ 54,237,496 | $ 84,543,303 |

The General capital projects are commitments of the General Capital Projects Fund and are funded by a combination of certificates of participation, installment financing, general obligation bonds, grants, and General Fund monies. The Water and Sewer Capital Projects are commitments of the County's Water and Sewer Capital Projects Fund and are funded by a combination of revenue bonds and other enterprise fund monies.

### B. Other Commitments

The County has an economic development and incentive grants program that is offered to companies meeting certain agreed upon criteria. Amounts to be paid in the future under these agreements are not readily determinable; however, management estimates an amount of up to $7,315,895 and expects the payments to be made over the next five years.

## NOTE 12 - RISK MANAGEMENT

The County is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance for these risks of loss, with the exception of injuries to employees. The County self-insures

workers' compensation, medical, and dental claims and purchases stop-loss insurance for workers' compensation and medical claims that exceed certain amounts.

There has been no significant reduction in insurance coverage from the previous year and settled claims subject to insurance coverage have not exceeded insurance policy limits in the last three years.

The County has established three Internal Service Funds to account for self-insured risk financing. Funding of the Health Benefit Fund is based upon an analysis of historical and projected medical and dental claims paid by the third-party administrator and the availability of contributions from the County, the County's employees, and unrestricted net position to fund projected claims. Funding of the Workers' Compensation Fund is based upon payroll rates established by the State of North Carolina and the availability of unrestricted net position to fund projected claims. Funding of the Property and Casualty Fund is allocated based on a percentage of the department's budget.

The County's medical and Rx benefits are partially self-insured. Individual member claims are self-insured up to $300,000 annually. Specific Stop-Loss Insurance is purchased to cover individual member claims in excess of the self-insured retention. In addition, Aggregate Stop-Loss Insurance is purchased to cover the combined eligible claims expense of all members in excess of 125% of expected eligible claims incurred and paid during the coverage period. Claims paid through an individual member HRA (Health Reimbursement Account) are excluded from specific and aggregate stop-loss coverage. Claims are administered under contract with a third-party administrator. Claim reserves are established at the end of the plan year (currently June 30) based on a combination of insurance industry standards, the County and third-party administrator's analysis of claims submission, processing, and payment.

The County's workers' compensation is self-insured; stop-loss insurance provides statutory worker compensation benefits above the County's self-insurance limit of $575,000 per occurrence for police/fire employees and $400,000 per occurrence for all other employees. A "buffer" layer of insurance provides coverage of $175,000 over the $575,000 limit for police/fire employees and $200,000 over the $400,000 for all other employees. An excess workers' compensation carrier provides coverage in excess of $750,000 for police/fire employees and $600,000 for all other employees. Claims are administered under contract with a third-party administrator. Claim reserves are established when an injury occurs, and the ultimate expected exposure of each claim can be reasonably estimated by the third-party claims administrator.

Unpaid liabilities at year end are as follows:

| | Health Benefit Fund | | Worker's Compensation Fund | | Property and Casualty Fund | |
|---|---|---|---|---|---|---|
| | Year Ended June 30, 2025 | Year Ended June 30, 2024 | Year Ended June 30, 2025 | Year Ended June 30, 2024 | Year Ended June 30, 2025 | Year Ended June 30, 2024 |
| Unpaid Claims beginning of fiscal year | $ 1,954,336 | $ 1,707,079 | $ 462,283 | $ 484,717 | $ 459,603 | $ 362,260 |
| Incurred claims and premiums | 29,753,239 | 23,979,775 | (303,875) | 340,836 | 1,945,129 | 2,012,059 |
| Claims and premiums paid | (29,004,263) | (23,732,518) | 79,491 | (363,270) | (1,906,886) | (1,914,716) |
| Unpaid Claims end of fiscal year | $ 2,703,312 | $ 1,954,336 | $ 237,899 | $ 462,283 | $ 497,846 | $ 459,603 |

The County carries commercial insurance for its exposure to various risks related to torts, theft, damage to, and destruction of assets and errors and omissions. The finance officer is bonded at $1,000,000; the tax administrator is bonded at $60,000, the sheriff is bonded at $5,000, and the register of deeds is bonded at $25,000. The remaining employees are covered by a crime insurance policy with limits of $1,000,000 per loss. The County has $12,500,000 in flood coverage with a $100,000 deductible for all structures.

The County also has a Network Security & Privacy Liability insurance (Cyber) policy with limits of $3,000,000.

## NOTE 13 - CLAIMS AND JUDGEMENTS

At June 30, 2025, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

## NOTE 14 - LONG-TERM OBLIGATIONS

### A. General Obligation Bonds, Notes from Direct Borrowings and Direct Placements, Installment Financings, Revenue Bonds' Indebtedness, and Derivatives

*General Obligation Bonds*: The general obligation bonds are issued for school facilities and various general government capital projects and items are serviced by the General Fund. The general obligation bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are appropriated when due for all debt.

*General Obligation Bonds from direct placements:* The County's outstanding notes from direct borrowings and direct placements were issued for school facilities capital projects and are serviced by the General Fund. The outstanding notes were entered into to mitigate interest rate risk associated with variable rate debt by converting the variable interest rates on the 2004A, 2007A, and 2007C general obligation bonds to fixed rate bonds. The County's outstanding notes are secured by a general obligation pledge of the full faith and credit of the County. The outstanding notes contain a provision that in the event of default the outstanding amounts of the obligation become immediately due and payable. The outstanding notes have no subjective acceleration clauses.

*Installment Financing*: Installment financing, certificates of participation ("COPs") and limited obligation bonds (LOBs) are issued for school facilities and various general government capital projects and items are serviced by the General Fund. The COPs and Installment Financing are collateralized by the assets financed and are not secured by the taxing power of the County. The 2012 and 2023 Limited Obligation Bonds were issued pursuant to a deed of trust that requires that legal title to the tract of land that Marvin Ridge Schools (the property) resides on remain with the County as long as the debt is outstanding because the property is pledged as collateral for debt. The 2020 Installment Financing were issued pursuant to a deed of trust that requires that legal title to the tract of land that the Union County Progress Building resides on remain with the County as long as the debt is outstanding because the property is pledged as collateral for debt. The COPs and Installment Financings require the County to follow customary covenants including providing insurance certificates, budget data, and financial information on an annual basis.

*Revenue Bonds*: The revenue bonds are secured by the pledge of net revenues derived from the acquired or constructed assets of the water and sewer system. The derivative is an interest swap agreement with the objective of protecting Union County against the risk of interest rate changes in connection with revenue bond variable rate debt and to effect lower debt service costs on the County's fixed rate debt. Any derivative that the County enters into must first have the approval of the Local Government Commission (LGC) and the County Commissioners. Revenue Bonds are described further in Note 14. D.

The other long-term obligations, were issued for acquired or constructed assets of the water and sewer system are described further in Note 14 D.

1. Long-term obligations at June 30, 2025 are reflected in the following table. Bonds and installment financings appearing in the table that have associated derivative products are denoted with a lower case letter of the alphabet in parenthesis.

| | Issue Date | Due Serially To | Interest Rate | Original Issue | Principal Balance June 30, 2025 |
|---|---|---|---|---|---|
| 1. General Obligation Bonds (GO Bonds) | | | | | |
| 2013A Refunding Bonds (School Facility) | March 19, 2013 | March 01, 2029 | 1.50% - 5.00% | $ 42,890,000 | $ 18,600,000 |
| 2015 Refunding Bonds (School Facility) | Dec. 08, 2015 | Sept. 01, 2029 | 2.00% - 5.00% | 41,020,000 | 14,805,000 |
| 2017 Schools Facility | Nov. 21, 2017 | Sept. 01, 2037 | 2.00% - 5.00% | 50,000,000 | 32,500,000 |
| 2019 Multipurpose Bonds - Series C | Aug 22, 2019 | Sept. 01, 2039 | 2.00% - 5.00% | 91,910,000 | 68,890,000 |
| 2019 Refunding Bonds (School Facility) - Series D | Aug 22, 2019 | Sept. 01, 2032 | 2.00% - 5.00% | 15,260,000 | 11,870,000 |
| 2022 Multipurpose Bonds | April 22, 2022 | March 01, 2042 | 3.00% - 5.00% | 20,590,000 | 17,500,000 |
| 2023 School Bonds | May 16, 2023 | Sept. 01, 2043 | 5.00% | 134,405,000 | 127,680,000 |
| | | | | | 291,845,000 |
| 2. GO Bonds from direct placements | | | | | |
| 2004 School Facility - Series A | Dec. 14, 2004 | March 01, 2029 | 2.28% | 48,265,000 | 14,035,462 |
| 2004 Law Enf. Facility - Series A | Dec. 14, 2004 | March 01, 2029 | 2.28% | 1,735,000 | 504,538 |
| 2007 School Facility - Series A and C | June 10, 2016 | March 01, 2031 | 2.19% | 43,040,000 | 26,850,000 |
| 2019 Economic Development Series A | July 23, 2019 | March 01, 2039 | 2.95% - 4.53% | 17,555,000 | 12,384,000 |
| 2019 Multipurpose Series B | July 23, 2019 | March 01, 2039 | 2.33% - 4.38% | 8,045,000 | 5,738,000 |
| | | | | | 59,512,000 |
| 3. Installment Financing | | | | | |
| 2020 Installment Financing Contract | October 15, 2020 | October 15. 2035 | 1.86% | 5,600,000 | 4,104,000 |
| 2023 Limited Obligation Bonds | April 27, 2023 | December 01, 2031 | 5.00% | 23,210,000 | 20,280,000 |
| | | | | | 24,384,000 |
| 4. Revenue Bonds | | | | | |
| 2015 Enterprise System | December 9, 2015 | June 01, 2040 | 2.00% - 5.00% | 22,955,000 | 16,990,000 |
| 2017 Enterprise System | August 30, 2017 | June 01, 2040 | 3.00% - 5.00% | 58,990,000 | 45,610,000 |
| 2019 Enterprise System - Series A | May 30, 2019 | June 01, 2044 | 2.00% - 5.00% | 68,430,000 | 57,810,000 |
| 2021 Enterprise System | March 10, 2021 | June 01, 2051 | 1.375% - 5.00% | 298,775,000 | 279,645,000 |
| | | | | | 400,055,000 |
| Total General Obligation Bonds, GO Bond Notes from direct placement, Installment Financings, Revenue Bonds and Other Long-term Obligation | | | | | $ 775,796,000 |

2. The preceding long-term obligations are as follows:

| | Governmental Activities | Business-type Activities | Total |
|---|---|---|---|
| General Obligation Bonds | $ 329,932,622 | $ - | $ 329,932,622 |
| GO Bonds from direct placements | 59,512,000 | - | 59,512,000 |
| Certificates of Participation | 22,406,532 | - | 22,406,532 |
| Installment Financing | 4,104,000 | - | 4,104,000 |
| Revenue Bonds | - | 437,419,593 | 437,419,593 |
| Total | $ 415,955,154 | $ 437,419,593 | $ 853,374,747 |

3. The table in Note 14 part A differs from the long-term obligations in Note 14 part B due to the following:

| | Unamortized Premium |
|---|---|
| General Obligation Bonds | |
| 2013A School Refunding | $ (901,190) |
| 2015 School Refunding | (2,294,920) |
| 2017 School Facility | (2,549,377) |
| 2019C Multipurpose Bonds | (9,146,232) |
| 2019D School Refunding | (1,902,376) |
| 2022 Multipurpose Bonds | (1,822,927) |
| 2023 GO Bonds | (19,470,600) |
| Installment Financing | |
| 2023 Limited Obligation Bonds (Schools) | (2,126,532) |
| Revenue Bonds | |
| 2015 Enterprise System Revenue Bonds | (1,354,298) |
| 2017 Enterprise System Revenue Bonds | (3,246,976) |
| 2019 Enterprise System Revenue Bonds | (7,598,941) |
| 2021 Enterprise System Revenue Bonds | (25,164,378) |
| Total | (77,578,747) |
| | |
| Long-term Obligations (per Note 14, A,2) | 853,374,747 |
| Future Maturities of Long-term Obligations (per Note 14, B) | $ 775,796,000 |

## B. Future Maturities of Long-Term Obligations

Annual debt service requirements to maturity, including interest, are as follows (excluding compensated absences, net OPEB liability and net pension liability (LGERS)):

| | General Obligation Bonds | | General Obligation Bonds from Direct Placement | | Total General Obligation Bonds | |
|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| Governmental Activities | | | | | | |
| 2026 | $ 25,430,000 | $ 11,938,700 | $ 9,665,000 | $ 1,524,747 | $ 35,095,000 | $ 13,463,447 |
| 2027 | 23,765,000 | 10,819,125 | 9,385,000 | 1,301,859 | 33,150,000 | 12,120,984 |
| 2028 | 23,415,000 | 9,662,300 | 9,105,000 | 1,085,337 | 32,520,000 | 10,747,637 |
| 2029 | 22,480,000 | 8,683,713 | 8,769,000 | 875,180 | 31,249,000 | 9,558,893 |
| 2030 | 19,455,000 | 7,714,150 | 9,034,000 | 672,636 | 28,489,000 | 8,386,786 |
| 2031-2035 | 79,170,000 | 27,898,963 | 8,774,000 | 1,783,467 | 87,944,000 | 29,682,430 |
| 2036-2040 | 69,200,000 | 13,566,150 | 4,780,000 | 497,692 | 73,980,000 | 14,063,842 |
| 2041-2045 | 28,930,000 | 4,453,500 | - | - | 28,930,000 | 4,453,500 |
| 2046-2050 | - | - | - | - | - | - |
| | $ 291,845,000 | $ 94,736,601 | $ 59,512,000 | $ 7,740,918 | $ 351,357,000 | $ 102,477,519 |

| | Certificates of Participation and Installment Financing | | Total Governmental Activities | |
|---|---|---|---|---|
| Governmental Activities | Principal | Interest | Principal | Interest |
| 2026 | $ 3,304,000 | $ 1,013,606 | $ 38,399,000 | $ 14,477,053 |
| 2027 | 3,293,000 | 860,409 | 36,443,000 | 12,981,393 |
| 2028 | 3,283,000 | 707,721 | 35,803,000 | 11,455,358 |
| 2029 | 3,268,000 | 555,659 | 34,517,000 | 10,114,552 |
| 2030 | 3,263,000 | 404,096 | 31,752,000 | 8,790,882 |
| 2031-2035 | 7,600,000 | 336,787 | 95,544,000 | 30,019,217 |
| 2036-2040 | 373,000 | 3,469 | 74,353,000 | 14,067,311 |
| 2041-2045 | - | - | 28,930,000 | 4,453,500 |
| 2046-2050 | - | - | - | - |
| | $ 24,384,000 | $ 3,881,747 | $ 375,741,000 | $ 106,359,266 |

| | Revenue Bonds | | Total Long-term Obligations for Governmental and Business-type Activities | |
|---|---|---|---|---|
| | Principal | Interest | Principal | Interest |
| Business Type Activities | | | | |
| 2026 | $ 12,575,000 | $ 13,170,971 | $ 50,974,000 | $ 27,648,025 |
| 2027 | 13,195,000 | 12,542,221 | 49,638,000 | 25,523,614 |
| 2028 | 13,835,000 | 11,906,621 | 49,638,000 | 23,361,979 |
| 2029 | 14,525,000 | 11,214,871 | 49,042,000 | 21,329,423 |
| 2030 | 15,145,000 | 6,969,121 | 46,897,000 | 15,760,003 |
| 2031-2035 | 82,855,000 | 46,252,431 | 178,399,000 | 76,271,647 |
| 2036-2040 | 91,280,000 | 33,576,284 | 165,633,000 | 47,643,594 |
| 2041-2045 | 73,070,000 | 20,140,825 | 102,000,000 | 24,594,325 |
| 2046-2050 | 68,595,000 | 8,542,050 | 68,595,000 | 8,542,050 |
| 2051-2055 | 14,980,000 | 449,400 | 14,980,000 | 449,400 |
| | $ 400,055,000 | $ 164,764,795 | $ 775,796,000 | $ 271,124,060 |

As of June 30, 2025, Union County had $32,725,000 of general obligation bonds authorized and unissued and had a legal debt margin of $2,895,057,320.

## C. Changes in Long-Term Obligations

The following is a summary of changes in long-term obligations for the year ended June 30, 2025 (and agrees to table in Note 14 part A):

| | Balance June 30, 2024 | Additions | Reductions | Balance June 30, 2025 | Due Within One Year |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Bonds Payable | | | | | |
| General obligation bonds | $ 318,525,000 | $ - | $ 26,680,000 | $ 291,845,000 | $ 25,430,000 |
| GO Bonds from direct placements | 67,402,000 | - | 7,890,000 | 59,512,000 | 9,665,000 |
| Certificates of participation | 25,135,000 | - | 4,855,000 | 20,280,000 | 2,930,000 |
| Installment financing | 4,478,000 | - | 374,000 | 4,104,000 | 374,000 |
| Premium | 43,683,087 | - | 3,468,933 | 40,214,154 | 3,339,503 |
| Total Bonds Payable | 459,223,087 | - | 43,267,933 | 415,955,154 | 41,738,503 |
| Compensated absences * | 8,049,191 | 4,456,107 | - | 12,505,298 | 7,897,943 |
| Lease liability | 1,467,978 | 296,512 | 533,962 | 1,230,528 | 519,853 |
| Subscription liability | 4,299,293 | 1,391,229 | 1,708,514 | 3,982,008 | 1,693,103 |
| Net OPEB liability | 56,337,584 | 8,204,589 | - | 64,542,173 | - |
| Net pension liability (LGERS) | 55,746,602 | - | 832,436 | 54,914,166 | - |
| Net pension liability, separation allowance | 14,201,434 | - | 335,033 | 13,866,401 | - |
| Government activities long term liabilities | $ 599,325,169 | $ 14,348,437 | $ 46,677,878 | $ 566,995,728 | $ 51,849,402 |
| | | | | | |
| Business-type Activities: | | | | | |
| Bonds Payable | | | | | |
| Revenue bonds | $ 412,025,000 | $ - | $ 11,970,000 | $ 400,055,000 | $ 12,575,000 |
| Premium | 39,045,387 | - | 1,680,794 | 37,364,593 | 1,680,794 |
| Total Bonds Payable | 451,070,387 | - | 13,650,794 | 437,419,593 | 14,255,794 |
| Compensated absences * | 1,266,721 | 698,059 | - | 1,964,780 | 1,210,971 |
| Accrued landfill post-closure care costs | 5,372,981 | 136,054 | - | 5,509,035 | - |
| Lease liability | 67,365 | - | 20,395 | 46,970 | 21,661 |
| Subscription liability | 687,868 | 1,248,928 | 575,323 | 1,361,473 | 582,159 |
| Net OPEB liability | 9,652,863 | 1,377,742 | - | 11,030,605 | - |
| Net pension liability (LGERS) | 9,063,020 | - | 60,423 | 9,002,597 | - |
| Net pension liability, separation allowance | 974,927 | - | 48,370 | 926,557 | - |
| Business-type activities long term liabilities | $ 478,156,132 | $ 3,460,783 | $ 14,355,305 | $ 467,261,610 | $ 16,070,585 |

* The change in compensated absences above is a net change for the year.

LGERS, Separation Allowance, and OPEB for governmental activities typically have been liquidated in the General Fund or one of the Enterprise Funds depending on the location status of the employee at the time of liquidation.

## D. Revenue Bonds

The County issued combined system enterprise revenue bonds for water and sewer system improvements pursuant to a General Trust Indenture dated as of May 1, 1996; Series Indenture Number 2, dated as of May 15, 2003; Series Indenture Number 3, dated as of August 1, 2009; Series Indenture Number 4, dated as August 4, 2011: Series Indenture Number 5, dated as of December 1, 2011; Series Indenture Number 6, dated as of December 1, 2015; and Series Indenture Number 7, dated as of August 1, 2017; and Series Indenture Number 8, (together the "Indentures") between the County and First Union National Bank of North Carolina (now succeeded by U.S. Bank National Association), as trustee. The Indentures authorize and secure all outstanding revenue bonds of the County's water and sewer system and contain several financial and operating covenants governing such matters as rates, additional bonds, reserve funds, annual budgets, maintenance of the system, and insurance. The General Trust Indenture contains a provision that in the event of default the trustee may, or if required by the owners of not less than a majority of the principal amount of the bonds, must declare the bonds to be immediately due and payable. The net revenues of the combined water and sewer system are the assets pledged as collateral for the outstanding revenue bonds.

The rate covenant of the County is as follows: Before the commencement of each fiscal year, the County will fix, establish or maintain or cause to be fixed, established and maintained such rates and charges for the provision of services of the Enterprise Systems and revise or cause to be revised the same, as necessary, as will produce revenues at least equal in such Fiscal Year to the total of the current expenses budgeted for such Fiscal Year, as may be amended from time to time, plus 120% of (1.20 times) the Principal and Interest Requirements on the Bonds to become due during that Fiscal Year plus 100% of (1.00 times) the Principal and Interest Requirement on General Obligation Indebtedness and Subordinate Indebtedness to become due in such Fiscal Year plus 100% of (1.00 times) the Principal and Interest Requirements on Other Indebtedness to become due in such Fiscal Year plus 100% (1.00 times) the amount required to reimburse the provider of a qualified reserve fund substitute for any amounts owing hereunder.

Revenues mean all rates, fees (including any tap, system development fees (formerly named capacity impact fees), rental, assessments or other charges or other money received by the County in connection with the ownership, management and operation of the water and sewer system, and all parts thereof, including amounts received from the investments of moneys (with the exception of investment earnings on revenue bonds construction funds), all as calculated in accordance with generally accepted accounting principles. Current expenses means the current expenses of operation, maintenance and current repair of the water and sewer system, as calculated in accordance with generally accepted accounting principles. Current expenses do not include depreciation expense or moneys payable as interest on bonds.

The County believes it is in compliance with all such covenants during the fiscal year ended June 30, 2025. The calculation for the various debt service coverage ratios for the year ended June 30, 2025 is as follows:

| | |
|---|---|
| Revenues | $ 103,625,919 |
| Current Expenses | 52,537,460 |
| Net revenues available for debt service | $ 51,088,459 |
| Senior debt service coverage: | |
| Debt service, principal and interest paid | $ 25,739,471 |
| Subordinate debt service: | |
| Debt service, principal and interest paid | - |
| Total debt service: | |
| Total debt service, principal and interest paid | 25,739,471 |
| Add: 20% of senior debt service | 5,147,894 |
| Adjusted debt service requirements | $ 30,887,365 |
| | |
| Coverage Test 1 | |
| Net revenues / adjusted debt service | 1.65 |
| | |
| Coverage Test 2 | |
| Net revenues / total debt service | 1.98 |

**E. Conduit Debt Obligations**

Union County Industrial Facility and Pollution Control Financing Authority (the "Authority") has issued industrial revenue bonds to provide financial assistance to private businesses for economic development purposes. These bonds are secured by the properties financed as well as letters of credit and are payable solely from payments received from the private businesses involved. Ownership of the acquired facilities is in the name of the private business served by the bond issuance. Neither the County, the Authority, the State, or any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2025, there are no industrial revenue bonds outstanding.

**F. Debt Related to Capital Activities**

As of June 30, 2025, of the total Governmental Activities debt listed, $82,261,469 relates to assets the County holds title to. As of June 30, 2025, there is $16,422,558 in unspent restricted cash related to this debt amount. The remaining $338,906,221 in outstanding debt is for Union County Public Schools Facilities and South Piedmont Community College.

**G. Leases**

The County has entered into agreements to lease certain buildings and equipment. The lease agreements have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The future lease obligations and the net present value of these lease payments as of June 30, 2025, were as follows:

| Year Ending June 30 | Principal Payments | Interest Payments | Total |
|---|---|---|---|
| 2026 | 541,514 | 12,853 | $ 554,367 |
| 2027 | 400,583 | 8,734 | 409,317 |
| 2028 | 198,778 | 4,975 | 203,753 |
| 2029 | 136,623 | 1,781 | 138,404 |
| | $ 1,277,498 | $ 28,343 | $ 1,305,841 |

**H. Subscriptions**

The County has entered into agreements to subscribe to certain software. The agreements have been recorded at the present value of the future minimum lease payments as of the date of their inception.

| Year Ending June 30 | Principal Payments | Interest Payments | Total |
|---|---|---|---|
| 2026 | 2,275,262 | 146,838 | $ 2,422,100 |
| 2027 | 1,378,585 | 85,213 | 1,463,798 |
| 2028 | 777,735 | 44,119 | 821,854 |
| 2029 | 393,868 | 21,549 | 415,417 |
| 2030 | 203,614 | 10,286 | 213,900 |
| 2031 | 208,393 | 5,507 | 213,900 |
| 2032 | 106,024 | 926 | 106,950 |
| | $ 5,343,481 | $ 314,438 | $ 5,657,919 |

**NOTE 15 - INTERFUND BALANCES AND ACTIVITY**

**A. INTERFUND BALANCES**

The composition of inter-fund balances as of June 30, 2025 is as follows:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| General Fund | Water & Sewer Fund | $ 330,108 |
| General Fund | Solid Waste Fund | 71,742 |
| | | $ 401,850 * |

*Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds (as shown on Exhibit A).

## B. INTERFUND ACTIVITY

Transfers to/from other funds at June 30, 2025, consist of the following:

| | Transfers To: | | | | | | |
|---|---|---|---|---|---|---|---|
| Transfers From: | General Fund | General Capital Project Fund | Water & Sewer Capital Project Fund | Solid Waste Fund | General Special Revenue Fund | Non-Major Special Revenue Funds | Total |
| General Fund | $ - | $ 23,123,499 | $ - | $ 650,000 | $ 28,060 | $ 7,135,798 | $ 30,937,357 |
| General Capital Project Fund | - | - | - | - | 100,000 | - | $ 100,000 |
| General Special Revenue Fund | 1,786,822 | - | 4,902,476 | - | - | - | 6,689,298 |
| Non-Major Special Revenue Funds | 149,999 | - | - | - | - | - | 149,999 |
| Total | $ 1,936,821 | $ 23,123,499 | $ 4,902,476 | $ 650,000 | $ 128,060 | $ 7,135,798 | $ 37,876,654 |

Interfund transfers from General Fund consisted of $650,000 transfer to Solid Waste Fund for the implementation of free disposal of bagged household waste program, and $28,060 to General Special Revenue Fund for the local grant match for Transportation Carbon Reduction Grant. Also from General Fund, $7,135,797 was transferred to Non-Major Special Revenue Funds that includes the budget appropriation to Fire Districts for $7,008,989; adjustment to Emergency Telephone Fund for the expenditures over the amount that was approved by the PSAP Board for $1,808, and $125,000 from General Fund to Reappraisal Fund.

There was a transfer from the Reappraisal Fund to General Fund of $150,000.

There were transfers from General Special Revenue Fund to other funds including General Fund for $1,786,822 to rehire public sector staff using ARPA funding; and $4,902,476 to Water and Sewer Capital Project Fund to appropriate ARPA funding for Crooked Creek Interceptor Improvements Phase II.

Transfer of $23,123,499 from General Fund to General Capital Project Fund was for the purpose of funding ongoing and planned projects.

## NOTE 16 - DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

| **Governmental Activities:** | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Pensions - difference between expected and actual experience | | |
| LGERS | $ 9,623,041 | $ 64,702 |
| Register of Deeds | 7,649 | 6,228 |
| Separation Allowance | 2,599,305 | - |
| OPEB | 59,602 | 9,847,524 |
| Pensions - Changes of assumptions and other inputs | | |
| Separation Allowance | 366,497 | 1,734,921 |
| OPEB | 13,775,237 | 11,449,531 |
| Pensions - difference between projected and actual investment earnings | | |
| LGERS | 7,465,548 | - |
| Register of Deeds | 134,537 | - |
| Separation Allowance | 185,340 | - |
| OPEB | - | 4,833,326 |
| Pensions - change in proportion and difference between employer contributions and proportionate share of contributions | | |
| LGERS | 134,371 | 1,021,997 |
| Register of Deeds | 8,518 | 15,286 |
| Contributions to pension plans subsequent to measurement date | | |
| LGERS | 11,907,350 | - |
| Register of Deeds | 27,445 | - |
| Separation Allowance | 947,908 | - |
| Prepaid taxes not yet earned (General) | - | 70,619 |
| Prepaid taxes not yet earned (Special Revenue) | - | 1,385 |
| Taxes receivable, net, less penalties (General) | - | 198,182 |
| Taxes receivable, net, less penalties (Special Revenue) | - | 47,940 |
| Deferred Gain of Debt Refundings | - | 3,845,334 |
| Deferred loss on refundings | 11,102,142 | - |
| Leases where the County is the lessor (General) | - | 148,368,469 |
| Total governmental activities | 58,344,490 | 181,505,444 |
| **Business-Type Activities:** | | |
| Pensions - difference between expected and actual experience | | |
| LGERS | 1,577,596 | 10,607 |
| Separation Allowance | 173,686 | - |
| OPEB | 10,186 | 1,682,995 |
| Pensions - changes of assumptions | | |
| LGERS | - | - |
| Separation Allowance | 24,489 | 115,928 |
| OPEB | 2,354,262 | 1,956,786 |
| Pensions - difference between projected and actual investment earnings | | |
| LGERS | 1,223,898 | - |
| Separation Allowance | 12,385 | - |
| OPEB | - | 826,041 |
| Pensions - change in proportion and difference between employer contributions and proportionate share of contributions - LGERS | 22,029 | 167,546 |
| Contributions to pension plans subsequent to measurement date | | |
| LGERS | 1,952,084 | - |
| Separation Allowance | 63,339 | - |
| Developer contributions for future Water and Sewer line extensions, not yet earned | - | 185,110 |
| Deferred loss on refundings | 1,988,406 | - |
| Total business type activities | 9,402,360 | 4,945,013 |
| Total | $ 67,746,850 | $ 186,450,457 |

Following are the deferred inflows of resources that are reported in the governmental fund financial statements at June 30, 2025:

| | General Fund | Other nonmajor Governmental Funds |
|---|---|---|
| Prepaid taxes not yet earned | $ 70,619 | $ 1,385 |
| Taxes receivable, net, less penalties | 686,983 | 47,940 |
| Opioid settlement fund receivable | - | 11,186,982 |
| Leases where the County is the lessor | 150,301,222 | - |
| Total | $ 151,058,824 | $ 11,236,307 |

## NOTE 17 - JOINT VENTURES

### A. Catawba River Treatment Plant

Union County and Lancaster County Water and Sewer District ("district") constructed a water impoundment and treatment facility on the Catawba River in Lancaster County. The joint venture is known as the Catawba River Water Treatment Plant (the “CRWTP”). The agreement between the two parties called for the payment of one-half the audited and agreed upon costs of acquiring, constructing, and equipping the project. The County has a 50% undivided interest in the facility. Management of the facility is the responsibility of a joint board. The joint board is composed of an equal number of members from the district and County. A minimum of three (3) members from the district and County each serve on the joint board. The district has responsibility for operating the facility under the joint board's direction.

The agreement further calls for an annual audit each June 30 to determine actual expenses and gallons used. A final settlement will be made each year based on audited amounts. Operating costs of the facility will be split between the parties based on metered gallons drawn by each. The joint venture serves only the County and district as customers. All purchases of water are considered to be related party transactions. During the year, the County purchased $3,790,228 of water.

The County's net investment is recorded in the Water and Sewer Enterprise Fund and is accounted for on the equity method. The County's equity interest as of June 30, 2025 was $44,735,036. This included the County's share of the recognized loss of $978,448 for the year, which includes an adjustment from the prior year for compensated absences and the current year change in net position. Complete separate financial statements for the joint venture may be obtained from Catawba River Water Treatment Plant, 5107 Riverside Road, P.O. Box 214, Van Wyck, SC 29744. Summary financial information as of, and for the fiscal year ended June 30, 2025, is as follows:

| | |
|---|---|
| Cash and investments | $ 3,453,747 |
| Other assets | 92,914,873 |
| Total assets and deferred outflows | $ 96,368,620 |
| | |
| Total liabilities and deferred inflows | $ 6,898,548 |
| Total net position | 89,470,072 |
| Total liabilities, deferred inflows and net position | $ 96,368,620 |
| | |
| Total revenues | $ 8,224,368 |
| Total expenses | (10,314,578) |
| Capital contributions | 349,859 |
| Net increase in net position | $ (1,740,351) |

### B. South Piedmont Community College

The County, in conjunction with the State of North Carolina and Anson County Community College, participates in a joint venture to operate the Union Campus of South Piedmont Community College. The County appoints three members of the 14-member board of trustees of each community college. The president of the community colleges' student government association serves as a non-voting, ex-officio member of the board of trustees. The community colleges are included as component units of the state. The County has the basic responsibility for providing funding for the facilities of the community college and also provides some financial support for the community college's operations. In addition to providing annual appropriations for the facilities, the County periodically issues debt to provide financing for new and restructured facilities. The outstanding principal debt as of June 30, 2025, was $31,117,000. The County contributed $3,830,426 to South Piedmont Community College for operating and $8,433,650 for capital purposes during the fiscal year ended June 30, 2025. The majority of the capital purchases are being paid for by general obligation bond proceeds that were issued on August 22, 2019 and on April 12, 2022. In addition, the County made debt service payments of $3,458,356 during the fiscal year on debt issued for the community college capital facilities. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2025. Complete financial statements for the community colleges may be obtained from the community colleges' administrative offices at South Piedmont Community College, East Campus, P.O. Box 126, Polkton, NC 28135.

## NOTE 18 - JOINTLY GOVERNED ORGANIZATION

### Centralina Council of Governments

The Centralina Council of Governments is a voluntary association of nine County governments and seventy municipalities. The Council was established by the participating governments to coordinate funding from federal and state agencies. Each participating government appoints one member to the council's governing board, whose responsibilities include approving the budget and designating the management of the Council. The County paid membership dues of $68,711 during the fiscal year ended June 30, 2025. The County was the sub-recipient of a grant for $1,507,365 from the U.S. Department of Health and Human Services and the Division of Aging and Adult Services of the North Carolina Department of Human Resources that was passed through the Council.

## NOTE 19 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

### Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

## NOTE 20 - SIGNIFICANT EFFECTS OF SUBSEQUENT EVENTS

In July of 2025, the County issued 2025 2/3rds General Obligation Bonds in the amount of $13,000,000 and 2025 voter approved General Obligation Bonds in the amount of $72,150,000. The 2025 2/3rds proceeds will be used to pay for renovations and/or expansions to the County's general administration spaces including but not limited to the Judicial Center and Government Center. The 2025 General Obligation bonds proceeds will be used for Union County Public Schools and South Piedmont Community College. Union County Public Schools projects include renovation to the previous Forest Hills High School to become the new East Union Middle School and design for a new Parkwood High School. South Piedmont Community College's project includes a new Center for Entrepreneurship.

## NOTE 21 - CHANGE IN ACCOUNTING PRINCIPLES

### A. Correction of an Error in Previously Issued Financial Statements

During fiscal year 2025, it was discovered that the Opioid Settlement Funds received from participating the Memorandum of Agreement with the State created an exchange transactions between the County and the pharmaceutical companies, therefore requiring a correction of error for the receivable amount due over the life of the settlement agreement. The effect of correcting that error is shown in the table below.

### B. Adjustments to and Restatements of Beginning Balances

| | 6/30/2024 As Previously Reported | Error Correction | 6/30/2024 As Restated |
|---|---|---|---|
| **Government-Wide** | | | |
| Governmental Activities | $ (27,195,363) | $ 13,891,765 | $ (13,303,598) |
| Total Government-Wide | $ (27,195,363) | $ 13,891,765 | $ (13,303,598) |
| | | | |
| **Opioid Special Revenue Fund** | | | |
| Non-major Special Revenue Fund | $ 2,937,847 | $ 1,123,853 | $ 4,061,700 |
| Total Opioid Special Revenue Fund | $ 2,937,847 | $ 1,123,853 | $ 4,061,700 |

# Required Supplementary Information

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

**Special Separation Allowance**

Schedule of Changes in the Total Pension Liability

Schedule of the Total Pension Liability

Schedule of Employer Contributions

Notes to the Required Schedules

**Other Postemployment Retiree Healthcare Benefits (OPEB)**

Schedule of Changes in the Total OPEB Liability and Related Ratios

Schedule of Employer Contributions

Schedule of Investment Returns

Notes to the Required Schedules

**Local Government Employees' Retirement System**

Schedule of the County's Proportionate Share of the Net Pension
Local Governmental Employees' Retirement System

Schedule of County Contributions
Local Governmental Employees' Retirement System

**Register of Deeds Supplemental Pension Fund**

Schedule of the County's Proportionate Share of the Net Pension
Register of Deeds Supplemental Pension Fund

Schedule of County Contributions
Register of Deeds Supplemental Pension Fund


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

## Special Separation Allowance
### Required Supplementary Information
### Schedule of Changes in Total Pension Liability

| Fiscal Year Ending June 30 | Beginning Total Pension Liability Balance | Service Cost | Interest | Difference Between Expected and Actual Experience | Change of Assumptions or Other Inputs | Benefit Payments | Ending Total Pension Liability Balance |
|---|---|---|---|---|---|---|---|
| 2016 | $ 13,617,112 | $ 435,613 | $ 482,738 | $ - | $ 125,473 | $ (1,140,254) | $ 13,520,682 |
| 2017 | 13,520,682 | 445,951 | 462,632 | $ - | (273,929) | (1,123,610) | 13,031,726 |
| 2018 | 13,031,726 | 450,939 | 481,447 | 323,619 | 845,945 | (1,118,031) | 14,015,645 |
| 2019 | 14,015,645 | 519,249 | 423,659 | 926,298 | (512,563) | (1,217,443) | 14,154,845 |
| 2020 | 14,154,845 | 493,598 | 492,518 | 1,268,260 | 262,802 | (1,248,258) | 15,423,765 |
| 2021 | 15,423,765 | 540,214 | 482,899 | 1,037,454 | 4,628,793 | (1,221,831) | 20,891,294 |
| 2022 | 20,891,294 | 830,400 | 391,060 | 843,430 | (563,994) | (1,258,193) | 21,133,997 |
| 2023 | 21,133,997 | 790,701 | 460,649 | 905,091 | (3,235,043) | (1,321,393) | 18,734,002 |
| 2024 | 18,734,002 | 561,736 | 775,301 | 1,266,990 | 448,481 | (1,491,166) | 20,295,344 |
| 2025 | 20,295,344 | 643,346 | 780,511 | 1,757,592 | (451,368) | (1,565,154) | 21,460,271 |

The amounts presented for each fiscal year were determined as of the prior December 31.

## Special Separation Allowance
### Required Supplementary Information
### Schedule of Total Pension Liability

| Fiscal Year Ending June 30 | Total Pension Liability | Plan Net Position | Net Pension Liability | Ratio of Plan Net Position to Total Pension Liability | Covered Payroll | Net Pension Liability as a Percentage Covered Payroll |
|---|---|---|---|---|---|---|
| 2016 | $ 13,520,682 | $ - | $ 13,520,682 | 0.00% | $ 25,506,915 | 53.01% |
| 2017 | 13,031,726 | 2,383,519 | 10,648,207 | 18.29% | 25,506,915 | 41.75% |
| 2018 | 14,015,645 | 3,185,872 | 10,829,773 | 22.73% | 27,555,943 | 39.30% |
| 2019 | 14,154,845 | 3,536,079 | 10,618,766 | 24.98% | 26,620,711 | 39.89% |
| 2020 | 15,423,765 | 3,882,838 | 11,540,927 | 25.17% | 27,297,241 | 42.28% |
| 2021 | 20,891,294 | 4,191,718 | 16,699,576 | 20.06% | 27,641,036 | 60.42% |
| 2022 | 21,133,997 | 4,510,454 | 16,623,543 | 21.34% | 26,133,144 | 63.61% |
| 2023 | 18,734,002 | 4,765,519 | 13,968,483 | 25.44% | 26,760,051 | 52.20% |
| 2024 | 20,295,344 | 5,118,983 | 15,176,361 | 25.22% | 28,147,085 | 53.92% |
| 2025 | 21,460,271 | 6,667,313 | 14,792,958 | 31.07% | 29,028,564 | 50.96% |

The amounts presented for each fiscal year were determined as of the prior December 31.

## Special Separation Allowance
### Required Supplementary Information
### Schedule of Employer Contributions

| Fiscal Year Ending June 30 | Actuarially Determined Employer Contribution | Actual Employer Contributions | Annual Contribution Deficiency (Excess) | Covered Payroll | Actual Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| 2016 | $ 1,216,080 | $ 1,947,863 | $ (731,783) | $ 27,091,069 | 7.19% |
| 2017 | 1,490,931 | 2,250,437 | (759,506) | 25,506,915 | 8.82% |
| 2018 | 1,506,851 | 1,546,579 | (39,728) | 27,555,943 | 5.61% |
| 2019 | 1,496,331 | 1,613,579 | (117,248) | 26,269,401 | 6.14% |
| 2020 | 1,600,437 | 1,613,579 | (13,142) | 27,297,241 | 5.91% |
| 2021 | 1,747,191 | 1,598,805 | 148,386 | 27,641,036 | 5.78% |
| 2022 | 1,933,323 | 1,747,190 | 186,133 | 26,133,144 | 6.69% |
| 2023 | 2,790,512 | 1,939,454 | 851,058 | 26,760,051 | 7.25% |
| 2024 | 2,979,253 | 2,757,781 | 221,472 | 27,112,853 | 10.17% |
| 2025 | 2,870,020 | 2,981,045 | (111,025) | 27,814,522 | 10.72% |

Notes to the Required Schedules:

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation as of December 31, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

*Changes of benefit terms.* None

*Changes of assumption.* The discount rate increased from 4.00% to 4.28% The assumed inflation rate remained at 2.50% with real wage growth being 0.75% per annum.

*Method and assumptions used in calculations of actuarially determined contributions.* The actuarially determined contribution rates are determined on an annual basis. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

| | |
|---|---|
| Actuarial cost method | Entry Age Normal |
| Amortization method | Level Dollar, Closed |
| Remaining amortization method | 8 years as of December 31, 2022 |
| Asset valuation method | Market value |
| Inflation | 2.50% |
| Salary increase | 3.25-7.75%, including inflation for Law Enforcement Officers<br>3.25-8.25%, including inflation for General Employees |
| Investment rate of return inflation | 4.28% for FY2025, net of pension plan investment expense, including |

## Other Postemployment Retiree Healthcare Benefits (OPEB)
### Required Supplementary Information
### Schedule of Changes in the Total OPEB Liability and Related Ratios

| **Total OPEB Liability** | **2025** | **2024** | **2023** | **2022** | **2021** | **2020** | **2019** | **2018** | **2017** |
|---|---|---|---|---|---|---|---|---|---|
| Service Cost at end of year | $ 2,893,350 | $ 1,538,214 | $ 2,728,514 | $ 1,987,859 | $ 2,774,670 | $ 2,936,199 | $ 3,153,453 | $ 3,564,909 | $ 4,117,337 |
| Interest on the Total OPEB Liability | 3,856,765 | 5,009,136 | 4,019,583 | 4,389,770 | 4,874,600 | 4,573,417 | 4,350,254 | 3,952,508 | 3,641,969 |
| Change in beneift terms | 40,440,121 | | | | | | | | |
| Difference between expected and actual experience | (13,200,418) | (404,575) | (589,992) | 1,066,740 | (14,009,110) | 308,146 | 2,656,661 | 910,489 | - |
| Changes of assumptions or other inputs | (12,237,501) | 36,144,808 | (23,938,381) | 17,150,645 | (689) | (5,777,993) | 1,607,421 | (10,205,157) | (12,808,598) |
| Benefit payments | (4,487,718) | (4,322,657) | (3,782,521) | (5,017,337) | (4,159,350) | (4,039,770) | (3,459,789) | (3,816,691) | (3,634,511) |
| Net change in Total OPEB Liability | 17,264,599 | 37,964,926 | (21,562,797) | 19,577,677 | (10,519,879) | (2,000,001) | 8,308,000 | (5,593,942) | (8,683,803) |
| Total OPEB Liability - beginning | 137,553,174 | 99,588,248 | 121,151,045 | 101,573,368 | 112,093,247 | 114,093,248 | 105,785,248 | 111,379,190 | 120,062,993 |
| Total OPEB Liability - ending | $ 154,817,773 | $ 137,553,174 | $ 99,588,248 | $ 121,151,045 | $ 101,573,368 | $ 112,093,247 | $ 114,093,248 | $ 105,785,248 | $ 111,379,190 |
| **Plan Fiduciary Net Position** | | | | | | | | | |
| Contributions - employer | $ 4,487,718 | $ 7,441,924 | $ 5,777,214 | $ 8,619,384 | $ 6,659,350 | $ 8,712,229 | $ 11,006,979 | $ 13,221,916 | $ 3,634,511 |
| Net investment income | 7,682,268 | 6,745,335 | 4,089,475 | (6,453,703) | 7,148,282 | 2,256,752 | 2,402,748 | 947,514 | 1,610,803 |
| Benefit payments | (4,487,718) | (4,322,657) | (3,782,521) | (5,017,337) | (4,159,350) | (4,039,770) | (3,459,789) | (3,816,691) | (3,634,511) |
| Administrative expense | - | - | - | - | - | - | (1,926) | (2,308) | (26,295) |
| Net change in Plan Fiduciary Net Position | 7,682,268 | 9,864,602 | 6,084,168 | (2,851,656) | 9,648,282 | 6,929,211 | 9,948,012 | 10,350,431 | 1,584,508 |
| Plan Fiduciary Net Position - beginning | 71,562,727 | 61,698,125 | 55,613,957 | 58,465,613 | 48,817,331 | 41,888,120 | 31,940,108 | 21,589,677 | 20,005,169 |
| Plan Fiduciary Net Position - ending | 79,244,995 | 71,562,727 | 61,698,125 | 55,613,957 | 58,465,613 | 48,817,331 | 41,888,120 | 31,940,108 | 21,589,677 |
| Net OPEB Liability - ending | $ 75,572,778 | $ 65,990,447 | $ 37,890,123 | $ 65,537,088 | $ 43,107,755 | $ 63,275,916 | $ 72,205,128 | $ 73,845,140 | $ 89,789,513 |
| **Plan Fiduciary Net Position as a percentage of the Total OPEB Liability** | 51.19% | 52.03% | 61.95% | 45.90% | 57.56% | 43.55% | 36.71% | 30.19% | 19.38% |
| **Covered Payroll** | $ 84,982,871 | $ 26,088,219 | $ 23,678,783 | $ 22,976,268 | $ 26,941,927 | $ 29,668,870 | $ 29,668,870 | $ 31,621,099 | $ 31,621,099 |
| **Net OPEB Liability as a percentage of covered payroll** | 88.93% | 252.95% | 160.02% | 285.24% | 160.00% | 213.27% | 243.37% | 233.53% | 283.95% |

This schedule will not present ten years' worth of fiscal information until 2026.

## Other Postemployment Retiree Healthcare Benefits (OPEB)
### Required Supplementary Information
### Schedule of Employer Contributions

| Fiscal Year Ending June 30 | Actuarially Determined Contribution | Contributions in relation to the Actuarially Determined Contribution | Annual Contribution Deficiency/ (Excess) | Covered Payroll | Actual Contributions as a percentage of Covered Payroll |
|---|---|---|---|---|---|
| 2017 | $ 5,447,207 | $ 3,634,511 | $ 1,812,696 | $ 31,621,099 | 11.49% |
| 2018 | 7,483,692 | 13,221,916 | (5,738,224) | 31,621,099 | 41.81% |
| 2019 | 7,483,692 | 11,006,979 | (3,523,287) | 29,668,870 | 37.10% |
| 2020 | 7,290,354 | 8,712,229 | (1,421,875) | 29,668,870 | 29.36% |
| 2021 | 7,290,354 | 6,659,350 | 631,004 | 26,941,927 | 24.72% |
| 2022 | 4,995,684 | 8,619,384 | (3,623,700) | 22,976,268 | 37.51% |
| 2023 | 4,995,684 | 5,777,214 | (781,530) | 23,678,783 | 24.40% |
| 2024 | 4,369,218 | 7,441,924 | (3,072,706) | 26,088,219 | 28.53% |
| 2025 | 4,369,218 | 4,487,718 | (118,500) | 84,982,871 | 5.28% |

This schedule will not present ten years' worth of fiscal information until 2026.

## Other Postemployment Retiree Healthcare Benefits (OPEB)
### Required Supplementary Information
### Schedule of Investment Returns

| Fiscal Year Ending June 30 | Annual Money-Weighted Rate of Return, Net of Investment Expense |
|---|---|
| 2017 | 4.18 % |
| 2018 | 3.57 % |
| 2019 | 6.64 % |
| 2020 | 4.75 % |
| 2021 | 14.58 % |
| 2022 | (10.54)% |
| 2023 | 7.16 % |
| 2024 | 10.72 % |
| 2025 | 10.74 % |

This schedule will not present ten years' worth of fiscal information until 2026.

## Other Postemployment Retiree Healthcare Benefits (OPEB)
## Required Supplementary Information
### Schedule of Investment Returns

Notes to the Required Schedules:

*Methods and assumptions used in calculations of Actuarially Determined Contributions*. The Actuarially Determined Contribution rates, as a percentage of payroll, used to determine the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions (Schedule A) are calculated with each biennial actuarial valuation. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule for the year ending June 30, 2024:

| | |
|---|---|
| Actuarial cost method | Entry Age Normal |
| Amortization method | Level Dollar |
| Amortization period | 22 Years |
| Asset valuation method | Market Value of Assets |
| Inflation | 2.50% |
| Real wage growth | 0.75% |
| Wage inflation | 3.25% |
| Salary increases, including wage inflation | |
| General Employees | 3.25% - 8.41% |
| Firefighters | 3.25% - 8.15% |
| Law Enforcement Officers | 3.25% - 7.90% |
| Long-term Investment Rate of Return, net of OPEB plan investment expense, including price inflation | 3.50% |
| Municipal Bond Index Rate | |
| Prior Measurement Date | 3.93% |
| Measurement Date | 5.20% |
| Year FNP is projected to be depleted | |
| Prior Measurement Date | N/A |
| Measurement Date | N/A |
| Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation | |
| Prior Measurement Date | 2.85% |
| Measurement Date | 3.50% |
| Health Care Cost Trends | |
| Pre-Medicare | 7.00% for 2022 decreasing to an ultimate rate of 4.50% by 2034 |
| Medicare | 5.125% for 2022 decreasing to an ultimate rate of 4.50% by 2027 |
| Dental | 3.5% |

## Schedule of the County's Proportionate Share of the Net Pension Local Governmental Employees' Retirement System Liability (Asset)

| Fiscal Year Ending June 30 | County's Proportion of the Net Pension Liability (Asset) % | County's Proportionate Share of the Net Pension Liability (Asset) $ | County's Covered Payroll | County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---|---|---|---|---|---|
| 2016 | 0.751 % | $ 3,371,206 | $ 41,860,837 | 8.05 % | 98.09 % |
| 2017 | 0.781 % | 16,575,224 | 45,271,231 | 36.61 % | 91.47 % |
| 2018 | 0.809 % | 12,366,765 | 48,703,037 | 25.39 % | 94.18 % |
| 2019 | 0.822 % | 19,506,819 | 51,978,550 | 37.53 % | 92.00 % |
| 2020 | 0.883 % | 24,104,756 | 58,149,314 | 41.45 % | 90.86 % |
| 2021 | 0.927 % | 33,140,310 | 64,741,584 | 51.19 % | 88.61 % |
| 2022 | 0.955 % | 14,644,922 | 68,790,940 | 21.29 % | 95.51 % |
| 2023 | 0.982 % | 55,424,774 | 73,292,362 | 75.62 % | 84.14 % |
| 2024 | 0.979 % | 64,809,622 | 80,488,203 | 80.52 % | 82.49 % |
| 2025 | 0.984 % | 63,916,763 | 87,433,259 | 73.10 % | 83.30 % |

## Union County, North Carolina — Exhibit T

### Schedule of County Contributions
### Local Governmental Employees' Retirement System

| Fiscal Year Ending June 30 | Contractually Required Contribution | Contributions in Relation to the Contractually Required Contribution | Contribution Deficiency (Excess) | County's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| 2016 | $ 3,101,050 | $ 3,101,050 | - | $ 45,271,231 | 6.85 % |
| 2017 | 3,644,496 | 3,644,496 | - | 48,703,037 | 7.48 % |
| 2018 | 4,011,757 | 4,011,757 | - | 51,978,550 | 7.72 % |
| 2019 | 4,648,254 | 4,648,254 | - | 58,149,314 | 7.99 % |
| 2020 | 5,944,013 | 5,944,013 | - | 64,741,584 | 9.18 % |
| 2021 | 7,159,791 | 7,159,791 | - | 68,790,940 | 10.41 % |
| 2022 | 8,472,053 | 8,472,053 | - | 73,292,362 | 11.56 % |
| 2023 | 10,002,124 | 10,002,124 | - | 80,488,203 | 12.43 % |
| 2024 | 11,617,665 | 11,617,665 | - | 87,433,259 | 13.29 % |
| 2025 | 13,859,434 | 13,859,434 | - | 99,513,358 | 13.93 % |

## Schedule of the County's Proportionate Share of the Net Pension Register of Deed's Supplemental Pension Fund Liability (Asset)

| Fiscal Year Ending June 30 | County's Proportion of the Net Pension Liability (Asset) % | County's Proportionate Share of the Net Pension Liability (Asset) $ | County's Covered Payroll | County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---|---|---|---|---|---|
| 2016 | (2.618) % | $ (606,651) | $ 79,911 | (759.16) % | 197.29 % |
| 2017 | (2.607) % | (487,471) | 83,109 | (586.54) % | 160.17 % |
| 2018 | (2.613) % | (446,073) | 85,526 | (521.56) % | 153.77 % |
| 2019 | (2.502) % | (414,353) | 88,014 | (470.78) % | 153.31 % |
| 2020 | (2.327) % | (459,398) | 92,101 | (498.80) % | 164.11 % |
| 2021 | (2.813) % | (644,619) | 104,610 | (616.21) % | 173.62 % |
| 2022 | (3.019) % | (580,060) | 107,850 | (537.84) % | 156.53 % |
| 2023 | (2.858) % | (378,453) | 111,673 | (338.89) % | 139.04 % |
| 2024 | (3.096) % | (372,040) | 115,653 | (321.69) % | 135.74 % |
| 2025 | (3.023) % | (348,375) | 126,420 | (275.57) % | 133.61 % |

Union County, North Carolina

**Exhibit V**

## Schedule of County Contributions
### Register of Deed's Supplemental Pension Fund

| Fiscal Year Ending June 30 | Contractually Required Contribution | Contributions in Relation to the Contractually Required Contribution | Contribution Deficiency (Excess) | County's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| 2016 | $ 21,300 | $ 21,300 | - | $ 83,109 | 25.63 % |
| 2017 | 22,706 | 22,706 | - | 85,526 | 26.55 % |
| 2018 | 21,409 | 21,409 | - | 88,014 | 24.32 % |
| 2019 | 22,118 | 22,118 | - | 92,101 | 24.01 % |
| 2020 | 26,932 | 26,932 | - | 104,610 | 25.75 % |
| 2021 | 36,233 | 36,233 | - | 107,850 | 33.60 % |
| 2022 | 32,768 | 32,768 | - | 111,673 | 29.34 % |
| 2023 | 27,630 | 27,630 | - | 115,653 | 23.89 % |
| 2024 | 26,014 | 26,014 | - | 126,420 | 20.58 % |
| 2025 | 27,445 | 27,445 | - | 133,308 | 20.59 % |


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

# Combining and Individual Fund Statements


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

**Combining Balance Sheet**
**Nonmajor Special Revenue Funds**
June 30, 2025

| | Allens Crossroad Fire District Fund | Bakers Fire District Fund | Beaver Lane Fire District Fund | Fairview Fire District Fund |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ 33,876 | $ 71,815 | $ 19,731 | $ 57,545 |
| Property taxes receivable, net | 849 | 4,234 | 4,206 | 1,501 |
| Accounts receivable, net | 13,418 | 92,910 | 33,244 | 29,358 |
| Cash and investments, restricted | - | - | - | - |
| Total assets | $ 48,143 | $ 168,959 | $ 57,181 | $ 88,404 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable and accrued liabilities | $ - | $ - | $ - | $ - |
| Advances from other funds | - | - | - | - |
| Total liabilities | - | - | - | - |
| **DEFERRED INFLOWS OF RESOURCES** | 851 | 4,234 | 4,855 | 1,501 |
| Total liabilities and deferred inflows of resources | 851 | 4,234 | 4,855 | 1,501 |
| **FUND BALANCES** | | | | |
| Restricted | 47,292 | 164,725 | 52,326 | 86,903 |
| Assigned | - | - | - | - |
| Total fund balances | 47,292 | 164,725 | 52,326 | 86,903 |
| Total liabilities, deferred inflows of resources and fund balances | $ 48,143 | $ 168,959 | $ 57,181 | $ 88,404 |

continued on next page

**Combining Balance Sheet**
**Nonmajor Special Revenue Funds**
June 30, 2025

| | Griffith Road Fire District Fund | Hemby Bridge Fire District Fund | Jackson Fire District Fund | Lanes Creek Fire District Fund |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ - | $ 26,812 | $ 35,912 | $ 11,194 |
| Property taxes receivable, net | 81 | 11,272 | 483 | 614 |
| Accounts receivable, net | 3,027 | 148,223 | 15,135 | 12,086 |
| Cash and investments, restricted | - | - | - | - |
| Total assets | $ 3,108 | $ 186,307 | $ 51,530 | $ 23,894 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable and accrued liabilities | $ - | $ - | $ - | $ - |
| Advances from other funds | 7,013 | - | - | - |
| Total liabilities | 7,013 | - | - | - |
| **DEFERRED INFLOWS OF RESOURCES** | 81 | 11,273 | 483 | 614 |
| Total liabilities and deferred inflows of resources | 7,094 | 11,273 | 483 | 614 |
| **FUND BALANCES** | | | | |
| Restricted | (3,986) | 175,034 | 51,047 | 23,280 |
| Assigned | - | - | - | - |
| Total fund balances | (3,986) | 175,034 | 51,047 | 23,280 |
| Total liabilities, deferred inflows of resources and fund balances | $ 3,108 | $ 186,307 | $ 51,530 | $ 23,894 |

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**Combining Balance Sheet**
**Nonmajor Special Revenue Funds**
June 30, 2025

| | New Salem Fire District Fund | Providence Fire District Fund | Sandy Ridge Fire District Fund | Springs Fire District Fund |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ - | $ - | $ - | $ 157,380 |
| Property taxes receivable, net | 2,279 | - | 890 | 3,190 |
| Accounts receivable, net | 25,959 | - | 10,384 | 71,950 |
| Cash and investments, restricted | - | - | - | - |
| Total assets | $ 28,238 | $ - | $ 11,274 | $ 232,520 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable and accrued liabilities | $ - | $ - | $ - | $ - |
| Advances from other funds | 9,206 | - | 6,853 | - |
| Total liabilities | 9,206 | - | 6,853 | - |
| **DEFERRED INFLOWS OF RESOURCES** | 2,279 | - | 891 | 3,587 |
| Total liabilities and deferred inflows of resources | 11,485 | - | 7,744 | 3,587 |
| **FUND BALANCES** | | | | |
| Restricted | 16,753 | - | 3,530 | 228,933 |
| Assigned | - | - | - | - |
| Total fund balances | 16,753 | - | 3,530 | 228,933 |
| Total liabilities, deferred inflows of resources and fund balances | $ 28,238 | $ - | $ 11,274 | $ 232,520 |

continued on next page

**Combining Balance Sheet**
**Nonmajor Special Revenue Funds**
June 30, 2025

| | Stack Road Fire District Fund | Stallings Fire District Fund | Unionville Fire District Fund | Waxhaw Fire District Fund |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ - | $ 105,209 | $ 221,244 | $ - |
| Property taxes receivable, net | 516 | 4,496 | 2,216 | 4,058 |
| Accounts receivable, net | 9,491 | 136,776 | 60,704 | 130,661 |
| Cash and investments, restricted | - | - | - | - |
| Total assets | $ 10,007 | $ 246,481 | $ 284,164 | $ 134,719 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable and accrued liabilities | $ - | $ - | $ - | $ - |
| Advances from other funds | 15,502 | - | - | 62,246 |
| Total liabilities | 15,502 | - | - | 62,246 |
| **DEFERRED INFLOWS OF RESOURCES** | 642 | 4,515 | 2,222 | 4,089 |
| Total liabilities and deferred inflows of resources | 16,144 | 4,515 | 2,222 | 66,335 |
| **FUND BALANCES** | | | | |
| Restricted | (6,137) | 241,966 | 281,942 | 68,384 |
| Assigned | - | - | - | - |
| Total fund balances | (6,137) | 241,966 | 281,942 | 68,384 |
| Total liabilities, deferred inflows of resources and fund balances | $ 10,007 | $ 246,481 | $ 284,164 | $ 134,719 |

continued on next page

**Combining Balance Sheet**
**Nonmajor Special Revenue Funds**
June 30, 2025

| | Wesley Chapel Fire District Fund | Wingate Fire District Fund | Fee Supported Fire Districts Fund | Automation Enhancement Fund |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ 235,290 | $ 33,056 | $ 111,207 | $ 628,364 |
| Property taxes receivable, net | 3,533 | 3,518 | - | - |
| Accounts receivable, net | 329,006 | 32,301 | - | - |
| Cash and investments, restricted | - | - | - | - |
| Total assets | $ 567,829 | $ 68,875 | $ 111,207 | $ 628,364 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable and accrued liabilities | $ - | $ - | $ - | $ - |
| Advances from other funds | - | - | - | - |
| Total liabilities | - | - | - | - |
| **DEFERRED INFLOWS OF RESOURCES** | 3,633 | 3,575 | - | - |
| Total liabilities and deferred inflows of resources | 3,633 | 3,575 | - | - |
| **FUND BALANCES** | | | | |
| Restricted | 564,196 | 65,300 | 111,207 | 628,364 |
| Assigned | - | - | - | - |
| Total fund balances | 564,196 | 65,300 | 111,207 | 628,364 |
| Total liabilities, deferred inflows of resources and fund balances | $ 567,829 | $ 68,875 | $ 111,207 | $ 628,364 |

continued on next page

**Combining Balance Sheet**
**Nonmajor Special Revenue Funds**
June 30, 2025

| | UC Sheriff's Office Civil Fees Fund | DSS Representative Payee Fund | Emergency Telephone System Fund | Fines and Forfeitures Fund |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ 22,133 | $ 201,063 | $ 1,642,467 | $ 172,390 |
| Property taxes receivable, net | - | - | - | - |
| Accounts receivable, net | - | - | - | - |
| Cash and investments, restricted | - | - | - | - |
| Total assets | $ 22,133 | $ 201,063 | $ 1,642,467 | $ 172,390 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable and accrued liabilities | $ - | $ - | $ 55 | $ 172,390 |
| Advances from other funds | - | - | - | - |
| Total liabilities | - | - | 55 | 172,390 |
| **DEFERRED INFLOWS OF RESOURCES** | - | - | - | - |
| Total liabilities and deferred inflows of resources | - | - | 55 | 172,390 |
| **FUND BALANCES** | | | | |
| Restricted | 22,133 | 201,063 | 1,281,409 | - |
| Assigned | - | - | 361,003 | - |
| Total fund balances | 22,133 | 201,063 | 1,642,412 | - |
| Total liabilities, deferred inflows of resources and fund balances | $ 22,133 | $ 201,063 | $ 1,642,467 | $ 172,390 |

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**Combining Balance Sheet**
**Nonmajor Special Revenue Funds**
June 30, 2025

| | Opioid Settlement Fund | Reappraisal Fund | Total Nonmajor Special Revenue Funds |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and investments | $ - | $ 100,000 | $ 3,886,688 |
| Property taxes receivable, net | - | - | 47,936 |
| Accounts receivable, net | 12,442,070 | - | 13,596,703 |
| Cash and investments, restricted | 3,667,155 | - | 3,667,155 |
| Total assets | $ 16,109,225 | $ 100,000 | $ 21,198,482 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | |
| **LIABILITIES** | | | |
| Accounts payable and accrued liabilities | $ 17,474 | $ - | $ 189,919 |
| Advances from other funds | - | - | 100,820 |
| Total liabilities | 17,474 | - | 290,739 |
| **DEFERRED INFLOWS OF RESOURCES** | 11,186,982 | - | 11,236,307 |
| Total liabilities and deferred inflows of resources | 11,204,456 | - | 11,527,046 |
| **FUND BALANCES** | | | |
| Restricted | 4,904,769 | 100,000 | 9,310,433 |
| Assigned | - | - | 361,003 |
| Total fund balances | 4,904,769 | 100,000 | 9,671,436 |
| Total liabilities, deferred inflows of resources and fund balances | $ 16,109,225 | $ 100,000 | $ 21,198,482 |

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Special Revenue Funds**
For the Year Ended June 30, 2025

| | Allens Crossroad Fire District Fund | Bakers Fire District Fund | Beaver Lane Fire District Fund | Fairview Fire District Fund |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Ad valorem taxes | $ 216,696 | $ 1,555,688 | $ 498,482 | $ 501,684 |
| Local option sales tax | 52,484 | 363,452 | 130,046 | 114,843 |
| Intergovernmental | - | - | - | - |
| Permits and fees | - | - | - | - |
| Investment earnings | 73 | 547 | 188 | 188 |
| Miscellaneous | - | - | - | - |
| Total revenues | 269,253 | 1,919,687 | 628,716 | 616,715 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 422,573 | 2,207,297 | 1,058,624 | 897,830 |
| Human services | - | - | - | - |
| Education | - | - | - | - |
| Principal - leases | - | - | - | - |
| Total expenditures | 422,573 | 2,207,297 | 1,058,624 | 897,830 |
| Excess (deficiency) of revenues over (under) expenditures | (153,320) | (287,610) | (429,908) | (281,115) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 169,146 | 441,500 | 439,196 | 359,276 |
| Transfers to other funds | - | - | - | - |
| Total other financing sources (uses) | 169,146 | 441,500 | 439,196 | 359,276 |
| Net change in fund balances | 15,826 | 153,890 | 9,288 | 78,161 |
| **FUND BALANCES** | | | | |
| Beginning | 31,466 | 10,835 | 43,038 | 8,742 |
| Adjustment to Fund Balance | - | - | - | - |
| Beginning of Year Restated | 31,466 | 10,835 | 43,038 | 8,742 |
| Ending | $ 47,292 | $ 164,725 | $ 52,326 | $ 86,903 |

continued on next page

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Special Revenue Funds**
For the Year Ended June 30, 2025

| | Griffith Road Fire District Fund | Hemby Bridge Fire District Fund | Jackson Fire District Fund | Lanes Creek Fire District Fund |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Ad valorem taxes | $ 48,218 | $ 2,306,204 | $ 259,838 | $ 203,207 |
| Local option sales tax | 11,846 | 579,822 | 59,206 | 47,277 |
| Intergovernmental | - | - | - | - |
| Permits and fees | - | - | - | - |
| Investment earnings | 21 | 786 | 72 | 72 |
| Miscellaneous | - | - | - | - |
| Total revenues | 60,085 | 2,886,812 | 319,116 | 250,556 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 114,500 | 3,532,400 | 490,968 | 395,217 |
| Human services | - | - | - | - |
| Education | - | - | - | - |
| Principal - leases | - | - | - | - |
| Total expenditures | 114,500 | 3,532,400 | 490,968 | 395,217 |
| Excess (deficiency) of revenues over (under) expenditures | (54,415) | (645,588) | (171,852) | (144,661) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 50,195 | 707,073 | 196,470 | 158,172 |
| Transfers to other funds | - | - | - | - |
| Total other financing sources (uses) | 50,195 | 707,073 | 196,470 | 158,172 |
| Net change in fund balances | (4,220) | 61,485 | 24,618 | 13,511 |
| **FUND BALANCES** | | | | |
| Beginning | 234 | 113,549 | 26,429 | 9,769 |
| Adjustment to Fund Balance | - | - | - | - |
| Beginning of Year Restated | 234 | 113,549 | 26,429 | 9,769 |
| Ending | $ (3,986) | $ 175,034 | $ 51,047 | $ 23,280 |

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Special Revenue Funds**
For the Year Ended June 30, 2025

| | New Salem Fire District Fund | Providence Fire District Fund | Sandy Ridge Fire District Fund | Springs Fire District Fund |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Ad valorem taxes | $ 553,449 | $ - | $ 164,182 | $ 1,179,480 |
| Local option sales tax | 101,547 | - | 40,615 | 281,458 |
| Intergovernmental | - | - | - | - |
| Permits and fees | - | - | - | - |
| Investment earnings | 171 | - | 69 | 414 |
| Miscellaneous | - | - | - | - |
| Total revenues | 655,167 | - | 204,866 | 1,461,352 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 1,070,745 | - | 345,468 | 1,721,477 |
| Human services | - | - | - | - |
| Education | - | - | - | - |
| Principal - leases | - | - | - | - |
| Total expenditures | 1,070,745 | - | 345,468 | 1,721,477 |
| Excess (deficiency) of revenues over (under) expenditures | (415,578) | - | (140,602) | (260,125) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 428,400 | - | 138,320 | 347,798 |
| Transfers to other funds | - | (1,931) | - | - |
| Total other financing sources (uses) | 428,400 | (1,931) | 138,320 | 347,798 |
| Net change in fund balances | 12,822 | (1,931) | (2,282) | 87,673 |
| **FUND BALANCES** | | | | |
| Beginning | 3,931 | 1,931 | 5,812 | 141,260 |
| Adjustment to Fund Balance | - | - | - | - |
| Beginning of Year Restated | 3,931 | 1,931 | 5,812 | 141,260 |
| Ending | $ 16,753 | $ - | $ 3,530 | $ 228,933 |

continued on next page

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Special Revenue Funds**
For the Year Ended June 30, 2025

| | Stack Road Fire District Fund | Stallings Fire District Fund | Unionville Fire District Fund | Waxhaw Fire District Fund |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Ad valorem taxes | $ 186,410 | $ 2,111,814 | $ 899,367 | $ 2,203,226 |
| Local option sales tax | 37,129 | 535,047 | 237,462 | 511,126 |
| Intergovernmental | - | - | - | - |
| Permits and fees | - | - | - | - |
| Investment earnings | 64 | 635 | 332 | 728 |
| Miscellaneous | - | - | - | - |
| Total revenues | 223,603 | 2,647,496 | 1,137,161 | 2,715,080 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 386,570 | 3,196,020 | 1,332,631 | 3,312,112 |
| Human services | - | - | - | - |
| Education | - | - | - | - |
| Principal - leases | - | - | - | - |
| Total expenditures | 386,570 | 3,196,020 | 1,332,631 | 3,312,112 |
| Excess (deficiency) of revenues over (under) expenditures | (162,967) | (548,524) | (195,470) | (597,032) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 156,830 | 639,597 | 266,830 | 662,819 |
| Transfers to other funds | - | - | - | - |
| Total other financing sources (uses) | 156,830 | 639,597 | 266,830 | 662,819 |
| Net change in fund balances | (6,137) | 91,073 | 71,360 | 65,787 |
| **FUND BALANCES** | | | | |
| Beginning | - | 150,893 | 210,582 | 2,597 |
| Adjustment to Fund Balance | - | - | - | - |
| Beginning of Year Restated | - | 150,893 | 210,582 | 2,597 |
| Ending | $ (6,137) | $ 241,966 | $ 281,942 | $ 68,384 |

continued on next page

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Special Revenue Funds**
For the Year Ended June 30, 2025

| | Wesley Chapel Fire District Fund | Wingate Fire District Fund | Fee Supported Fire Districts Fund | Automation Enhancement Fund |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Ad valorem taxes | $ 4,684,491 | $ 578,425 | $ - | $ - |
| Local option sales tax | 1,287,019 | 126,354 | - | - |
| Intergovernmental | - | - | - | - |
| Permits and fees | - | - | 2,710 | 120,794 |
| Investment earnings | 1,248 | 246 | - | - |
| Miscellaneous | - | - | - | - |
| Total revenues | 5,972,758 | 705,025 | 2,710 | 120,794 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | - | 36,750 |
| Public safety | 6,889,324 | 1,140,312 | - | - |
| Human services | - | - | - | - |
| Education | - | - | - | - |
| Principal - leases | - | - | - | - |
| Total expenditures | 6,889,324 | 1,140,312 | - | 36,750 |
| Excess (deficiency) of revenues over (under) expenditures | (916,566) | (435,287) | 2,710 | 84,044 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 1,387,836 | 461,464 | - | - |
| Transfers to other funds | - | - | - | - |
| Total other financing sources (uses) | 1,387,836 | 461,464 | - | - |
| Net change in fund balances | 471,270 | 26,177 | 2,710 | 84,044 |
| **FUND BALANCES** | | | | |
| Beginning | 92,926 | 39,123 | 108,497 | 544,320 |
| Adjustment to Fund Balance | - | - | - | - |
| Beginning of Year Restated | 92,926 | 39,123 | 108,497 | 544,320 |
| Ending | $ 564,196 | $ 65,300 | $ 111,207 | $ 628,364 |

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Special Revenue Funds**
For the Year Ended June 30, 2025

| | UC Sheriff's Office Civil Fees Fund | DSS Representative Payee Fund | Emergency Telephone System Fund | Fines and Forfeitures Fund |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Ad valorem taxes | $ - | $ - | $ - | $ - |
| Local option sales tax | - | - | - | - |
| Intergovernmental | - | - | 107,215 | - |
| Permits and fees | - | - | - | - |
| Investment earnings | - | - | 30,259 | - |
| Miscellaneous | 578,658 | 636,171 | - | 964,966 |
| Total revenues | 578,658 | 636,171 | 137,474 | 964,966 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 561,177 | - | 506,983 | - |
| Human services | - | 593,011 | - | - |
| Education | - | - | - | 964,966 |
| Principal - leases | - | - | 224 | - |
| Total expenditures | 561,177 | 593,011 | 507,207 | 964,966 |
| Excess (deficiency) of revenues over (under) expenditures | 17,481 | 43,160 | (369,733) | - |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | - | - | 1,808 | - |
| Transfers to other funds | - | - | - | - |
| Total other financing sources (uses) | - | - | 1,808 | - |
| Net change in fund balances | 17,481 | 43,160 | (367,925) | - |
| **FUND BALANCES** | | | | |
| Beginning | 4,652 | 157,903 | 2,010,337 | - |
| Adjustment to Fund Balance | - | - | - | - |
| Beginning of Year Restated | 4,652 | 157,903 | 2,010,337 | - |
| Ending | $ 22,133 | $ 201,063 | $ 1,642,412 | $ - |

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Special Revenue Funds**
For the Year Ended June 30, 2025

| | Opioid Settlement Fund | Reappraisal Fund | Total Nonmajor Special Revenue Funds |
|---|---|---|---|
| **REVENUES** | | | |
| Ad valorem taxes | $ - | $ - | $ 18,150,861 |
| Local option sales tax | - | - | 4,516,733 |
| Intergovernmental | - | - | 107,215 |
| Permits and fees | - | - | 123,504 |
| Investment earnings | 64,948 | - | 101,061 |
| Miscellaneous | 1,580,930 | - | 3,760,725 |
| Total revenues | 1,645,878 | - | 26,760,099 |
| **EXPENDITURES** | | | |
| Current: | | | |
| General government | - | - | 36,750 |
| Public safety | - | - | 29,582,228 |
| Human services | 802,809 | - | 1,395,820 |
| Education | - | - | 964,966 |
| Principal - leases | - | - | 224 |
| Total expenditures | 802,809 | - | 31,979,988 |
| Excess (deficiency) of revenues over (under) expenditures | 843,069 | - | (5,219,889) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers from other funds | - | 125,000 | 7,137,730 |
| Transfers to other funds | - | (150,000) | (151,931) |
| Total other financing sources (uses) | - | (25,000) | 6,985,799 |
| Net change in fund balances | 843,069 | (25,000) | 1,765,910 |
| **FUND BALANCES** | | | |
| Beginning | 2,937,847 | 125,000 | 6,781,673 |
| Adjustment to Fund Balance | 1,123,853 | - | 1,123,853 |
| Beginning of Year Restated | 4,061,700 | 125,000 | 7,905,526 |
| Ending | $ 4,904,769 | $ 100,000 | $ 9,671,436 |

**Combining Statement of Net Position**
**Internal Service Funds**
June 30, 2025

| | Health Benefits Fund | Workers' Compensation Fund | Property and Casualty Fund | Total |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Current assets: | | | | |
| Cash and investments | $ 1,740,975 | $ 2,082,526 | $ 1,519,330 | $ 5,342,831 |
| Accounts receivable, net | 1,369,225 | 1,781 | 966 | 1,371,972 |
| Total assets | 3,110,200 | 2,084,307 | 1,520,296 | 6,714,803 |
| **DEFERRED OUTFLOWS OF RESOURCES** | - | 17,248 | 17,207 | 34,455 |
| Total assets and deferred outflows of resources | 3,110,200 | 2,101,555 | 1,537,503 | 6,749,258 |
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Accounts payable and accrued liabilities | 327,101 | 10,139 | 9,021 | 346,261 |
| Current portion of compensated absences | - | 821 | 821 | 1,642 |
| Workers' compensation claims payable | - | 237,899 | - | 237,899 |
| Health care benefits payable | 2,703,312 | - | - | 2,703,312 |
| Property and casualty claims payable | - | - | 497,846 | 497,846 |
| Non-current liabilities: | | | | |
| Net OPEB liability | - | 32,829 | 32,829 | 65,658 |
| Net pension liability, LGERS | - | 19,249 | 19,172 | 38,421 |
| Total liabilities | 3,030,413 | 300,937 | 559,689 | 3,891,039 |
| **DEFERRED INFLOWS OF RESOURCES** | - | 13,672 | 13,670 | 27,342 |
| Total liabilities and deferred inflows of resources | 3,030,413 | 314,609 | 573,359 | 3,918,381 |
| **NET POSITION** | | | | |
| Unrestricted | 79,787 | 1,786,946 | 964,144 | 2,830,877 |
| Total net position | $ 79,787 | $ 1,786,946 | $ 964,144 | $ 2,830,877 |

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**
**Internal Service Funds**
For the Year Ended June 30, 2025

| | Health Benefits Fund | Workers' Compensation Fund | Property and Casualty Fund | Total |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Interfund charges and employee contributions | $ 26,635,144 | $ 799,979 | $ 2,181,196 | $ 29,616,319 |
| Other operating revenue | 44 | - | - | 44 |
| Total operating revenues | 26,635,188 | 799,979 | 2,181,196 | 29,616,363 |
| **OPERATING EXPENSES** | | | | |
| Personnel | 213 | 57,170 | 59,552 | 116,935 |
| Operating expenses | 2,503,282 | 281,569 | 44,249 | 2,829,100 |
| Worker's compensation claims | - | (79,491) | - | (79,491) |
| Health benefit claims and premiums | 28,966,020 | - | 38,243 | 29,004,263 |
| Property and casualty claims and premiums | - | - | 1,906,886 | 1,906,886 |
| Total operating expenses | 31,469,515 | 259,248 | 2,048,930 | 33,777,693 |
| Operating income (loss) | (4,834,327) | 540,731 | 132,266 | (4,161,330) |
| **NONOPERATING REVENUES** | | | | |
| Investment earnings | 174,761 | 72,172 | 38,898 | 285,831 |
| Change in net position | (4,659,566) | 612,903 | 171,164 | (3,875,499) |
| **NET POSITION** | | | | |
| Beginning | 4,739,353 | 1,174,043 | 792,980 | 6,706,376 |
| Ending | $ 79,787 | $ 1,786,946 | $ 964,144 | $ 2,830,877 |

**Combining Statement of Cash Flows**
**Internal Service Funds**
For the Year Ended June 30, 2025

| | Health Benefits Fund | Workers' Compensation Fund | Property and Casualty Fund | Total |
|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | |
| Cash received from customers for services | $ 25,270,403 | $ 799,086 | $ 2,180,671 | $ 28,250,160 |
| Other operating revenue | - | - | - | - |
| Cash paid to employees | - | (47,130) | (46,979) | (94,109) |
| Cash paid for goods and services | (30,723,122) | (416,842) | (1,968,719) | (33,108,683) |
| Cash paid | - | - | - | - |
| Net cash provided (used) by operating activities | (5,452,719) | 335,114 | 164,973 | (4,952,632) |
| **INVESTING ACTIVITIES** | | | | |
| Proceeds from sale of investments | - | - | - | - |
| Purchase of investments | - | - | - | - |
| Investment earnings | 174,761 | 72,172 | 38,898 | 285,831 |
| Net cash provided by investing activities | 174,761 | 72,172 | 38,898 | 285,831 |
| Net change in cash and investments | (5,277,958) | 407,286 | 203,871 | (4,666,801) |
| **CASH AND INVESTMENTS** | | | | |
| Beginning of year | 7,018,933 | 1,675,240 | 1,315,459 | 10,009,632 |
| End of year | $ 1,740,975 | $ 2,082,526 | $ 1,519,330 | $ 5,342,831 |
| **Reconciliation of operating income to net cash provided (used) by operating activities:** | | | | |
| Operating income (loss) | $ (4,834,327) | $ 540,731 | $ 132,266 | $ (4,161,330) |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | | | | |
| Depreciation | - | - | - | - |
| Change in assets, deferred outflows, liabilities and deferred inflows | | | | |
| Accounts receivable | (1,364,785) | (893) | (525) | (1,366,203) |
| Inventories | - | - | - | - |
| Deferred outflows of resources - LGERS | - | 12,862 | 11,599 | 24,461 |
| Deferred outflows of resources - OPEB | - | 8,484 | 7,380 | 15,864 |
| Deferred outflows of resources - Sep. Allow. | - | - | - | - |
| Accounts payable and accrued liabilities | 746,393 | (214,764) | 20,659 | 552,288 |
| Compensated absences payable | - | 821 | 821 | 1,642 |
| Net pension liability, LGERS | - | (18,704) | (16,636) | (35,340) |
| Net OPEB liability | - | (174) | 2,174 | 2,000 |
| Net pension liability, separation allowance | - | - | - | - |
| Deferred inflows of resources - LGERS | - | (18) | 2 | (16) |
| Deferred inflows of resources - OPEB | - | 6,769 | 7,233 | 14,002 |
| Deferred inflows of resources - Sep. Allow. | - | - | - | - |
| Total adjustments | (618,392) | (205,617) | 32,707 | (791,302) |
| Net cash provided (used) by operating activities | $ (5,452,719) | $ 335,114 | $ 164,973 | $ (4,952,632) |

**Combining Statement of Fiduciary Net Position - Pension Trust Funds**

June 30, 2025

| | Special Separation Allowance Pension Trust Fund | Other Postemployment Retiree Healthcare Benefits (OPEB) Pension Trust Fund | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Investments: | | | |
| State Treasurer's Office OPEB Trust | $ - | $ 79,244,995 | $ 79,244,995 |
| Separation Allowance Trust Fund | 7,846,161 | - | 7,846,161 |
| Total assets | 7,846,161 | 79,244,995 | 87,091,156 |
| **LIABILITIES** | | | |
| Accounts payable and accrued liabilities | 15,121 | - | 15,121 |
| Total liabilities | 15,121 | - | 15,121 |
| **NET POSITION** | | | |
| State Treasurer's Office OPEB Trust | - | 79,244,995 | 79,244,995 |
| Separation Allowance Trust Fund | 7,831,040 | - | 7,831,040 |
| Total net position | $ 7,831,040 | $ 79,244,995 | $ 87,076,035 |

**Combining Statement of Changes in Fiduciary Net Position - Pension Trust Funds**

For the Year Ended June 30, 2025

| | Special Separation Allowance Pension Trust Fund | Other Postemployment Retiree Healthcare Benefits (OPEB) Pension Trust Fund | Total |
|---|---|---|---|
| **ADDITIONS** | | | |
| Employer contributions | $ 2,981,045 | $ 4,487,718 | $ 7,468,763 |
| Net investment income | 320,784 | 7,682,268 | 8,003,052 |
| Total additions | 3,301,829 | 12,169,986 | 15,471,815 |
| **DEDUCTIONS** | | | |
| Benefits | 1,772,203 | 4,487,718 | 6,259,921 |
| Total deductions | 1,772,203 | 4,487,718 | 6,259,921 |
| Change in net position | 1,529,626 | 7,682,268 | 9,211,894 |
| **NET POSITION** | | | |
| Beginning | 6,301,414 | 71,562,727 | 77,864,141 |
| Ending | $ 7,831,040 | $ 79,244,995 | $ 87,076,035 |

**Combining Statement of Fiduciary Assets and Liabilities - Custodial Funds**
For the Year Ended June 30, 2025

| | Jail Inmate Fund | Municipal Tax Collection Fund | Gross Rental Receipts Tax Fund | Total |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and cash equivalents | $ 67,110 | $ 747,903 | $ 723 | $ 815,736 |
| Total assets | $ 67,110 | $ 747,903 | $ 723 | $ 815,736 |
| **LIABILITIES** | | | | |
| Accounts payable and accrued liabilities | $ - | $ - | $ - | $ - |
| Total liabilities | $ - | $ - | $ - | $ - |
| **NET POSITION** | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 67,110 | 747,903 | 723 | 815,736 |
| Total net position | $ 67,110 | $ 747,903 | $ 723 | $ 815,736 |

**Schedule 9**

## Combining Statement of Changes in Fiduciary Net Position
## Custodial Funds
For The Year Ended June 30, 2025

| | Jail Inmate Fund | Municipal Tax Collection Fund | Gross Rental Receipts Tax Fund | Total Custodial Funds |
|---|---|---|---|---|
| **ADDITIONS** | | | | |
| Ad Valorem taxes for other governments | $ - | $ 31,436,366 | $ 197,487 | $ 31,633,853 |
| Collections on behalf of inmates | 789,600 | - | - | 789,600 |
| Total Additions | 789,600 | 31,436,366 | 197,487 | 32,423,453 |
| **DEDUCTIONS** | | | | |
| Due to program participants | - | 31,316,967 | 197,547 | 31,514,514 |
| Payments on behalf of inmates | 775,778 | - | - | 775,778 |
| Total Deductions | 775,778 | 31,316,967 | 197,547 | 32,290,292 |
| Net increase (decrease) in fiduciary net position | 13,822 | 119,399 | (60) | 133,161 |
| **NET POSITION** | | | | |
| Beginning of year - July 1 | 53,288 | 628,504 | 783 | 682,575 |
| End of year - June 30 | $ 67,110 | $ 747,903 | $ 723 | $ 815,736 |


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

# General Fund

The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

# Union County, North Carolina

**Schedule 10**

**General Fund - Combining**
**Balance Sheet**
June 30, 2025

| | General | Debt Service Budgetary Fund | Economic Development Budgetary Fund | Education Debt Fund |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ 113,257,140 | $ 3,469,296 | $ 71,031 | $ 3,986,285 |
| Property taxes receivable, net | 321,075 | 37,865 | 3,141 | 23,517 |
| Accounts receivable, net | 26,000,742 | 3,280 | 429 | 6,248,492 |
| Lease receivable | 149,651,828 | - | - | - |
| Accrued interest receivable on leases | 1,932,753 | - | - | - |
| Prepaid Item | 11,260 | - | - | - |
| Advances to other funds | 100,820 | - | - | - |
| Cash and investments, restricted | - | 90 | 202,618 | 16,277 |
| Cash and investments, restricted-deposits | 588,687 | - | - | - |
| Total assets | $ 291,864,305 | $ 3,510,531 | $ 277,219 | $ 10,274,571 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable and accrued liabilities | $ 10,180,381 | $ 437 | $ - | $ - |
| Deposits | 588,687 | - | - | - |
| Total liabilities | 10,769,068 | 437 | - | - |
| **DEFERRED INFLOWS OF RESOURCES** | 150,646,196 | 40,660 | 3,562 | 26,666 |
| **FUND BALANCE** | | | | |
| Nonspendable | 11,260 | - | - | - |
| Restricted | 31,979,312 | 3,280 | 3,570 | 6,248,491 |
| Committed | 76,746,600 | - | - | - |
| Assigned | 9,584,968 | 2,580,302 | - | - |
| Unassigned | 12,126,901 | 885,852 | 270,087 | 3,999,414 |
| Total fund balance | 130,449,041 | 3,469,434 | 273,657 | 10,247,905 |
| Total liabilities, deferred inflows of resources and fund balance | $ 291,864,305 | $ 3,510,531 | $ 277,219 | $ 10,274,571 |

Continued on next page

**General Fund - Combining**

**Balance Sheet**

June 30, 2025

| | Education Budgetary Fund | Total |
|---|---|---|
| **ASSETS** | | |
| Cash and investments | $ 5,661,666 | $ 126,445,418 |
| Property taxes receivable, net | 301,392 | 686,990 |
| Accounts receivable, net | 20,144 | 32,273,087 |
| Lease receivable | - | 149,651,828 |
| Accrued interest receivable on leases | - | 1,932,753 |
| Prepaid Item | - | 11,260 |
| Advances to other funds | - | 100,820 |
| Cash and investments, restricted | - | 218,985 |
| Cash and investments, restricted-deposits | - | 588,687 |
| Total assets | $ 5,983,202 | $ 311,909,828 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE** | | |
| **LIABILITIES** | | |
| Accounts payable and accrued liabilities | $ - | $ 10,180,818 |
| Deposits | - | 588,687 |
| Total liabilities | - | 10,769,505 |
| **DEFERRED INFLOWS OF RESOURCES** | 341,740 | 151,058,824 |
| **FUND BALANCE** | | |
| Nonspendable | - | 11,260 |
| Restricted | 20,144 | 38,254,797 |
| Committed | - | 76,746,600 |
| Assigned | 351,653 | 12,516,923 |
| Unassigned | 5,269,665 | 22,551,919 |
| Total fund balance | 5,641,462 | 150,081,499 |
| Total liabilities, deferred inflows of resources and fund balance | $ 5,983,202 | $ 311,909,828 |

# Union County, North Carolina

**Schedule 11**

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**General Fund**

For the Year Ended June 30, 2025

| | General | Debt Service Budgetary Fund | Economic Development Budgetary Fund | Education Debt Fund |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Ad valorem taxes | $ 69,427,427 | $ 7,468,671 | $ 1,631,954 | $ 12,218,648 |
| Local option sales tax | 50,341,872 | - | - | 22,845,539 |
| Other taxes and licenses | 4,034,104 | - | - | - |
| Intergovernmental | 42,934,062 | - | - | 3,001,577 |
| Permits and fees | 7,014,645 | - | - | - |
| Sales and services | 8,665,436 | - | - | - |
| Investment earnings | 8,455,940 | 135,345 | 40,340 | 174,742 |
| Miscellaneous | 9,478,087 | - | 181,064 | - |
| Total revenues | 200,351,573 | 7,604,016 | 1,853,358 | 38,240,506 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | 34,532,036 | 16,611 | - | - |
| Public safety | 74,686,536 | 774 | - | - |
| Economic and physical development | 7,706,121 | - | 3,597 | - |
| Human services | 60,114,628 | - | - | - |
| Cultural and recreational | 10,227,866 | 380 | - | - |
| Education | - | - | - | 43,005 |
| Intergovernmental: | | | | |
| Debt service: | | | | |
| Principal bond retirement | - | 4,908,843 | 1,083,000 | 33,807,157 |
| Principal - leases | 495,664 | - | - | - |
| Principal - subscriptions | 1,649,458 | - | - | - |
| Interest on long term debt | - | 2,104,841 | 528,370 | 13,423,338 |
| Interest - leases | 10,616 | - | - | - |
| Interest - subscriptions | 103,588 | - | - | - |
| Total expenditures | 189,526,513 | 7,031,449 | 1,614,967 | 47,273,500 |
| Excess (deficiency) of revenues over (under) expenditures | 10,825,060 | 572,567 | 238,391 | (9,032,994) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 2,195,647 | - | - | 4,075,000 |
| Transfers to other funds | (17,214,403) | - | (535,825) | - |
| Issuance of lease liability | 296,512 | - | - | - |
| Issuance of subscription liability | 1,391,229 | - | - | - |
| Total other financing sources (uses) | (13,331,015) | - | (535,825) | 4,075,000 |
| Net change in fund balances | (2,505,955) | 572,567 | (297,434) | (4,957,994) |
| **FUND BALANCES** | | | | |
| Beginning | 132,954,996 | 2,896,867 | 571,091 | 15,205,899 |
| Ending | $ 130,449,041 | $ 3,469,434 | $ 273,657 | $ 10,247,905 |

Continued on next page

# Union County, North Carolina

**Schedule 11**

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**General Fund**

For the Year Ended June 30, 2025

| | Education Budgetary Fund | Total |
|---|---|---|
| **REVENUES** | | |
| Ad valorem taxes | $ 156,582,801 | $ 247,329,501 |
| Local option sales tax | - | 73,187,411 |
| Other taxes and licenses | - | 4,034,104 |
| Intergovernmental | - | 45,935,639 |
| Permits and fees | - | 7,014,645 |
| Sales and services | - | 8,665,436 |
| Investment earnings | 852,840 | 9,659,207 |
| Miscellaneous | - | 9,659,151 |
| Total revenues | 157,435,641 | 405,485,094 |
| **EXPENDITURES** | | |
| Current: | | |
| General government | - | 34,548,647 |
| Public safety | - | 74,687,310 |
| Economic and physical development | - | 7,709,718 |
| Human services | - | 60,114,628 |
| Cultural and recreational | - | 10,228,246 |
| Education | 134,642,106 | 134,685,111 |
| Intergovernmental: | | |
| Debt service: | | |
| Principal bond retirement | - | 39,799,000 |
| Principal - leases | - | 495,664 |
| Principal - subscriptions | - | 1,649,458 |
| Interest on long term debt | - | 16,056,549 |
| Interest - leases | - | 10,616 |
| Interest - subscriptions | - | 103,588 |
| Total expenditures | 134,642,106 | 380,088,535 |
| Excess (deficiency) of revenues over (under) expenditures | 22,793,535 | 25,396,559 |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers from other funds | 2,205,020 | 8,475,667 |
| Transfers to other funds | (19,725,975) | (37,476,203) |
| Issuance of lease liability | - | 296,512 |
| Issuance of subscription liability | - | 1,391,229 |
| Total other financing sources (uses) | (17,520,955) | (27,312,795) |
| Net change in fund balances | 5,272,580 | (1,916,236) |
| **FUND BALANCES** | | |
| Beginning | 368,882 | 151,997,735 |
| Ending | $ 5,641,462 | $ 150,081,499 |

**General Fund**
**Comparative Balance Sheet**
June 30, 2025 and 2024

| | June 30, 2025 | June 30, 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and investments | $ 113,257,140 | $ 114,874,153 |
| Property taxes receivable, net | 321,075 | 624,742 |
| Accounts receivable, net | 26,000,742 | 24,288,768 |
| Lease receivable | 149,651,828 | 151,949,581 |
| Accrued interest receivable on leases | 1,932,753 | 1,962,429 |
| Inventories | - | 58,250 |
| Prepaid Item | 11,260 | 11,840 |
| Advances to other funds | 100,820 | 1,159,886 |
| Cash and investments, restricted-deposits | 588,687 | 582,422 |
| Total assets | $ 291,864,305 | $ 295,512,071 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE** | | |
| **LIABILITIES** | | |
| Accounts payable and accrued liabilities | $ 10,180,381 | $ 6,904,241 |
| Deposits | 588,687 | 582,422 |
| Total liabilities | 10,769,068 | 7,486,663 |
| **DEFERRED INFLOWS OF RESOURCES** | 150,646,196 | 155,070,412 |
| **FUND BALANCE** | | |
| Nonspendable | 11,260 | 70,090 |
| Restricted | 31,979,312 | 31,055,301 |
| Committed | 76,746,600 | 71,513,449 |
| Assigned | 9,584,968 | 15,727,149 |
| Unassigned | 12,126,901 | 14,589,007 |
| Total fund balance | 130,449,041 | 132,954,996 |
| Total liabilities, deferred inflows of resources, and fund balance | $ 291,864,305 | $ 295,512,071 |

**General Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 67,982,228 | $ 69,427,427 | $ 1,445,199 | $ 70,044,466 |
| Local option sales tax | 50,214,751 | 50,341,872 | 127,121 | 48,965,372 |
| Other taxes and licenses | 4,525,000 | 4,034,104 | (490,896) | 4,080,804 |
| Intergovernmental | 46,744,303 | 42,934,062 | (3,810,241) | 43,851,321 |
| Permits and fees | 5,057,724 | 7,014,645 | 1,956,921 | 5,232,309 |
| Sales and services | 7,255,745 | 8,665,436 | 1,409,691 | 6,710,600 |
| Investment earnings | 3,500,000 | 8,455,940 | 4,955,940 | 9,563,768 |
| Miscellaneous | 8,142,060 | 9,478,087 | 1,336,027 | 9,146,412 |
| Total revenues | 193,421,811 | 200,351,573 | 6,929,762 | 197,595,052 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Board of Commissioners | 645,046 | 537,583 | 107,463 | 579,038 |
| Board of Elections | 2,208,820 | 2,085,399 | 123,421 | 2,272,977 |
| Budget | 719,323 | 692,890 | 26,433 | 644,669 |
| Central Administration | 1,669,684 | 1,381,661 | 288,023 | 1,572,159 |
| Court Facilities | 692,781 | 588,259 | 104,522 | 484,097 |
| Finance | 1,512,196 | 1,363,667 | 148,529 | 1,316,553 |
| Fleet Management | 1,906,111 | 1,803,233 | 102,878 | 1,422,788 |
| G.I.S. Department | 573,676 | 502,520 | 71,156 | 366,787 |
| Human Resources | 1,785,969 | 1,542,609 | 243,360 | 1,751,167 |
| Information Technology | 4,409,654 | 4,049,886 | 359,768 | 3,732,268 |
| Legal | 1,170,409 | 1,089,492 | 80,917 | 1,039,806 |
| Nondepartmental | 2,704,882 | 738,177 | 1,966,705 | 5,601,667 |
| Procurement | 726,938 | 621,446 | 105,492 | 645,840 |
| Property Management | 7,896,761 | 7,873,374 | 23,387 | 8,032,244 |
| Public Communications | 1,291,447 | 1,173,465 | 117,982 | 1,009,683 |
| Register of Deeds | 1,545,916 | 1,435,093 | 110,823 | 1,364,346 |
| Security and Risk Management | 541,699 | 376,086 | 165,613 | - |
| Tax Administration | 7,121,472 | 6,677,196 | 444,276 | 6,375,067 |
| *Total General Government* | 39,122,784 | 34,532,036 | 4,590,748 | 38,211,156 |
| Public Safety | | | | |
| 911 Communications | 5,942,747 | 5,685,649 | 257,098 | 4,987,509 |
| Building Code Enforcement | 5,293,820 | 5,155,222 | 138,598 | 4,537,533 |
| Emergency Management | 568,242 | 562,333 | 5,909 | 455,639 |
| Fire Marshal's Office | 1,384,329 | 1,288,761 | 95,568 | 1,159,871 |
| Law Enforcement | 53,210,762 | 51,732,939 | 1,477,823 | 48,563,793 |
| Other Public Safety Outside Agencies | | | | |
| South PR Autopsy Center | 520,980 | 402,380 | 118,600 | 124,099 |
| Emergency Medical Services | 9,405,109 | 9,404,280 | 829 | 9,249,725 |
| Juvenile Detention | 602,422 | 454,972 | 147,450 | 554,719 |
| *Total Public Safety* | 76,928,411 | 74,686,536 | 2,241,875 | 69,632,888 |

Continued on next page

**General Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| Economic and Physical Development | | | | |
| Cooperative Extension Service | 1,602,584 | 1,560,905 | 41,679 | 1,444,598 |
| Planning | $ 1,029,072 | $ 917,587 | $ 111,485 | $ 671,024 |
| Soil and Water Conservation | 2,439,441 | 394,292 | 2,045,149 | 540,963 |
| Other Economic and Physical Dev. Outside Agencies | | | | |
| Economic Development | 4,886,134 | 4,741,292 | 144,842 | 1,833,622 |
| Forest Resources | 115,303 | 92,045 | 23,258 | 128,108 |
| *Total Economic and Physical Development* | 10,072,534 | 7,706,121 | 2,366,413 | 4,618,315 |
| Human Services | | | | |
| Community Support & Outreach | 4,661,202 | 4,245,570 | 415,632 | 3,977,446 |
| Human Services Administration | 5,359,292 | 5,254,411 | 104,881 | 5,331,391 |
| Public Health | 14,960,291 | 14,203,559 | 756,732 | 12,832,763 |
| Social Services | 32,294,191 | 30,423,113 | 1,871,078 | 27,541,393 |
| Transportation | 4,591,277 | 3,645,831 | 945,446 | 3,618,746 |
| Veterans' Services | 627,092 | 587,298 | 39,794 | 561,120 |
| Other Human Services Outside Agencies | | | | |
| Bridge to Recovery | 20,000 | 20,000 | - | - |
| City of Monroe Senior Center | 20,000 | 513 | 19,487 | 413 |
| Community Action | 69,263 | 69,263 | - | 69,263 |
| Community Health Services | 50,000 | 50,000 | - | - |
| Community Shelter | 30,000 | 30,000 | - | 30,000 |
| Council of Aging | 715,896 | 226,647 | 489,249 | 925,362 |
| Crisis Assistance | 10,000 | 10,000 | - | 10,000 |
| DJJDP - Programs | 499,927 | 491,966 | 7,961 | 457,044 |
| Health Quest | 22,784 | 22,784 | - | 22,784 |
| Humane Society | 35,000 | 35,000 | - | 67,000 |
| Mental Health | 714,850 | 713,673 | 1,177 | 714,850 |
| New Covenant Community Development | 25,000 | 25,000 | - | 25,000 |
| Other Human Services | 10,000 | 10,000 | - | 10,000 |
| Turning Point | 50,000 | 50,000 | - | 50,000 |
| *Total Human Services* | 64,766,065 | 60,114,628 | 4,651,437 | 56,244,575 |
| Cultural and Recreational | | | | |
| Library | 7,167,782 | 7,133,990 | 33,792 | 6,876,790 |
| Parks and Recreation | 2,991,712 | 3,023,858 | (32,146) | 2,462,454 |
| Other Cultural and Recreational Outside Agencies | | | | |
| Arts Council | 52,018 | 52,018 | - | 52,018 |
| Historical Properties | 18,000 | 18,000 | - | 18,000 |
| *Total Cultural and Recreational* | 10,229,512 | 10,227,866 | 1,646 | 9,409,262 |
| Education | | | | |
| *Total Education* | - | - | - | - |

Continued on next page

**General Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| Debt Service | | | | |
| Principal - leases | 502,326 | 495,664 | 6,662 | 425,984 |
| Principal - subscriptions | 1,668,494 | 1,649,458 | 19,036 | 1,272,897 |
| Interest - leases | 10,648 | 10,616 | 32 | 5,042 |
| Interest - subscriptions | 103,592 | 103,588 | 4 | 41,893 |
| *Total Debt Service* | 2,285,060 | 2,259,326 | 25,734 | 1,745,816 |
| Total expenditures | 203,404,366 | 189,526,513 | 13,877,853 | 179,862,012 |
| Revenues over (under) expenditures | (9,982,555) | 10,825,060 | 20,807,615 | 17,733,040 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 2,195,646 | 2,195,647 | 1 | 4,480,897 |
| Transfers to other funds | (17,214,494) | (17,214,403) | 91 | (35,076,257) |
| Issuance of lease liability | 296,513 | 296,512 | (1) | 375,674 |
| Issuance of subscription liability | 1,391,234 | 1,391,229 | (5) | 5,167,248 |
| Total other financing sources (uses) | (13,331,101) | (13,331,015) | 86 | (25,052,438) |
| Revenues and other financing sources over (under) expenditures and other financing uses | (23,313,656) | (2,505,955) | 20,807,701 | (7,319,398) |
| **APPROPRIATED FUND BALANCE** | 23,313,656 | - | (23,313,656) | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ - | (2,505,955) | $ (2,505,955) | (7,319,398) |
| **FUND BALANCE** | | | | |
| Beginning | | 132,954,996 | | 140,274,394 |
| Ending | | $ 130,449,041 | | $ 132,954,996 |

**Debt Service Budgetary Fund**
**Comparative Balance Sheet**
June 30, 2025 and 2024

| | June 30, 2025 | June 30, 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and investments | $ 3,469,296 | $ 2,902,588 |
| Property taxes receivable, net | 37,865 | 80,094 |
| Accounts receivable, net | 3,280 | 1,494 |
| Cash and investments, restricted | 90 | 90 |
| Total assets | $ 3,510,531 | $ 2,984,266 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE** | | |
| Accounts payable and accrued liabilities | $ 437 | $ - |
| **DEFERRED INFLOWS OF RESOURCES** | 40,660 | 87,399 |
| **FUND BALANCE** | | |
| Restricted | 3,280 | 1,494 |
| Assigned | 2,580,302 | - |
| Unassigned | 885,852 | 2,895,373 |
| Total fund balance | 3,469,434 | 2,896,867 |
| Total liabilities, deferred inflows of resources, and fund balance | $ 3,510,531 | $ 2,984,266 |

**Debt Service Budgetary Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 7,193,174 | $ 7,468,671 | $ 275,497 | $ 8,062,242 |
| Investment earnings | 125,000 | 135,345 | 10,345 | 222,218 |
| Miscellaneous | - | - | - | 46 |
| Total revenues | 7,318,174 | 7,604,016 | 285,842 | 8,284,506 |
| **EXPENDITURES** | | | | |
| Board of Elections | 750 | 681 | 69 | 631 |
| Court Facilities | 500 | 500 | - | - |
| Property Management | 1,825 | 1,713 | 112 | - |
| Tax Administration | 39,475 | 13,717 | 25,758 | 15,500 |
| 911 Communications | 500 | 303 | 197 | 253 |
| Law Enforcement | 500 | 471 | 29 | 521 |
| Library | 600 | 380 | 220 | 205 |
| Principal bond retirement | 4,908,843 | 4,908,843 | - | 4,231,295 |
| Interest on long term debt | 2,104,839 | 2,104,841 | (2) | 2,283,258 |
| Total expenditures | 7,057,832 | 7,031,449 | 26,383 | 6,531,663 |
| Revenues over (under) expenditures | 260,342 | 572,567 | 312,225 | 1,752,843 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers to other funds | - | - | - | (19,539,503) |
| Total other financing sources (uses) | - | - | - | (19,539,503) |
| Revenues and other financing sources over (under) expenditures and other financing uses | 260,342 | 572,567 | 312,225 | (17,786,660) |
| **APPROPRIATED FUND BALANCE** | (260,342) | - | 260,342 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ - | 572,567 | $ 572,567 | (17,786,660) |
| **FUND BALANCE** | | | | |
| Beginning | | 2,896,867 | | 20,683,527 |
| Ending | | $ 3,469,434 | | $ 2,896,867 |

**Economic Development Budgetary Fund**
**Comparative Balance Sheet**
June 30, 2025 and 2024

| | June 30, 2025 | June 30, 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and investments | $ 71,031 | $ 386,211 |
| Property taxes receivable, net | 3,141 | 3,490 |
| Accounts receivable, net | 429 | 2,065 |
| Cash and investments, restricted | 202,618 | 183,165 |
| Total assets | $ 277,219 | $ 574,931 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE** | | |
| **DEFERRED INFLOWS OF RESOURCES** | $ 3,562 | $ 3,840 |
| **FUND BALANCE** | | |
| Restricted | 3,570 | 2,065 |
| Assigned | - | 32,862 |
| Unassigned | 270,087 | 536,164 |
| Total fund balance | 273,657 | 571,091 |
| Total liabilities, deferred inflows of resources, and fund balance | $ 277,219 | $ 574,931 |

**Economic Development Budgetary Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 1,589,108 | $ 1,631,954 | $ 42,846 | $ 1,527,577 |
| Investment earnings | - | 40,340 | 40,340 | 371,924 |
| Miscellaneous | - | 181,064 | 181,064 | - |
| Total revenues | 1,589,108 | 1,853,358 | 264,250 | 1,899,501 |
| **EXPENDITURES** | | | | |
| Economic Development | 10,600 | 3,597 | 7,003 | 4,262 |
| Principal bond retirement | 1,083,000 | 1,083,000 | - | 1,083,000 |
| Interest on long term debt | 528,370 | 528,370 | - | 463,791 |
| Total expenditures | 1,621,970 | 1,614,967 | 7,003 | 1,551,053 |
| Revenues over (under) expenditures | (32,862) | 238,391 | 271,253 | 348,448 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers to other funds | (535,825) | (535,825) | - | (6,500,000) |
| Total other financing sources (uses) | (535,825) | (535,825) | - | (6,500,000) |
| Revenues and other financing sources over (under) expenditures and other financing uses | (568,687) | (297,434) | 271,253 | (6,151,552) |
| **APPROPRIATED FUND BALANCE** | 568,687 | - | (568,687) | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ - | (297,434) | $ (297,434) | (6,151,552) |
| **FUND BALANCE** | | | | |
| Beginning | | 571,091 | | 6,722,643 |
| Ending | | $ 273,657 | | $ 571,091 |

**Education Debt Fund**
**Comparative Balance Sheet**
June 30, 2025 and 2024

| | June 30, 2025 | June 30, 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and investments | $ 3,986,285 | $ 4,904,470 |
| Property taxes receivable, net | 23,517 | 26,120 |
| Accounts receivable, net | 6,248,492 | 6,088,572 |
| Cash and investments, restricted | 16,277 | 4,215,685 |
| Total assets | $ 10,274,571 | $ 15,234,847 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE** | | |
| Accounts payable and accrued liabilities | $ - | $ 198 |
| **DEFERRED INFLOWS OF RESOURCES** | 26,666 | 28,750 |
| **FUND BALANCE** | | |
| Restricted | 6,248,491 | 6,088,572 |
| Assigned | - | 9,417,739 |
| Unassigned | 3,999,414 | (300,412) |
| Total fund balance | 10,247,905 | 15,205,899 |
| Total liabilities, deferred inflows of resources, and fund balance | $ 10,274,571 | $ 15,234,847 |

**Education Debt Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 11,860,496 | $ 12,218,648 | $ 358,152 | $ 11,437,183 |
| Local option sales tax | 22,619,000 | 22,845,539 | 226,539 | 22,170,852 |
| Intergovernmental | 3,383,500 | 3,001,577 | (381,923) | 3,003,276 |
| Investment earnings | - | 174,742 | 174,742 | 331,225 |
| Total revenues | 37,862,996 | 38,240,506 | 377,510 | 36,942,536 |
| **EXPENDITURES** | | | | |
| Community College-other costs | 640 | 652 | (12) | 412 |
| Public Schools - other costs | 49,600 | 42,353 | 7,247 | 15,970 |
| Principal bond retirement | 33,807,157 | 33,807,157 | - | 27,964,705 |
| Interest on long term debt | 13,423,338 | 13,423,338 | - | 13,295,053 |
| Total expenditures | 47,280,735 | 47,273,500 | 7,235 | 41,276,140 |
| Revenues over (under) expenditures | (9,417,739) | (9,032,994) | 384,745 | (4,333,604) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 4,075,000 | 4,075,000 | - | 19,539,503 |
| Total other financing sources (uses) | 4,075,000 | 4,075,000 | - | 19,539,503 |
| Revenues and other financing sources over (under) expenditures and other financing uses | (5,342,739) | (4,957,994) | 384,745 | 15,205,899 |
| **APPROPRIATED FUND BALANCE** | 5,342,739 | - | (5,342,739) | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ - | (4,957,994) | $ (4,957,994) | 15,205,899 |
| **FUND BALANCE** | | | | |
| Beginning | | 15,205,899 | | - |
| Ending | | $ 10,247,905 | | $ 15,205,899 |

**Education Budgetary Fund**
**Comparative Balance Sheet**
June 30, 2025 and 2024

| | June 30, 2025 | June 30, 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and investments | $ 5,661,666 | $ 394,716 |
| Property taxes receivable, net | 301,392 | 334,734 |
| Accounts receivable, net | 20,144 | 7,871 |
| Total assets | $ 5,983,202 | $ 737,321 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE** | | |
| Accounts payable and accrued liabilities | $ - | $ 4 |
| **DEFERRED INFLOWS OF RESOURCES** | 341,740 | 368,435 |
| **FUND BALANCE** | | |
| Restricted | 20,144 | 7,871 |
| Assigned | 351,653 | - |
| Unassigned | 5,269,665 | 361,011 |
| Total fund balance | 5,641,462 | 368,882 |
| Total liabilities, deferred inflows of resources, and fund balance | $ 5,983,202 | $ 737,321 |

**Education Budgetary Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 152,153,061 | $ 156,582,801 | $ 4,429,740 | $ 146,568,231 |
| Investment earnings | 10,000 | 852,840 | 842,840 | 526,296 |
| Total revenues | 152,163,061 | 157,435,641 | 5,272,580 | 147,094,527 |
| **EXPENDITURES** | | | | |
| Tax Administration | 200,000 | 200,000 | - | 320,608 |
| Community College - operations | 3,830,426 | 3,830,426 | - | 3,356,808 |
| Public Schools - current expense | 130,611,680 | 130,611,680 | - | 122,690,414 |
| Total expenditures | 134,642,106 | 134,642,106 | - | 126,367,830 |
| Revenues over (under) expenditures | 17,520,955 | 22,793,535 | 5,272,580 | 20,726,697 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from other funds | 2,205,020 | 2,205,020 | - | - |
| Transfers to other funds | (19,725,975) | (19,725,975) | - | (20,357,815) |
| Total other financing sources (uses) | (17,520,955) | (17,520,955) | - | (20,357,815) |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ - | 5,272,580 | $ 5,272,580 | 368,882 |
| **FUND BALANCE** | | | | |
| Beginning | | 368,882 | | - |
| Ending | | $ 5,641,462 | | $ 368,882 |

# Special Revenue Funds

Special Revenue Funds account for specific revenues that are legally restricted to expenditure for particular purposes.

**Allens Crossroad Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Bakers Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Beaver Lane Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Fairview Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Griffith Road Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Hemby Bridge Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Jackson Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Lanes Creek Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**New Salem Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Providence Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Sandy Ridge Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Springs Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Stack Road Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Stallings Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Unionville Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Waxhaw Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Wesley Chapel Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Wingate Fire District Fund** - This fund accounts for the ad valorem tax levies of this fire district in Union County.

**Fee Supported Fire Districts Fund** - This fund accounts for the fees levied in these fire districts in Union County.

**Automation Enhancement Fund -** This fund accounts for ten percent (10%) of the fees collected, by the County's Register of Deeds, pursuant to G.S. 161-10 and retained by the county, or three dollars and twenty cents ($3.20) in the case of a fee collected pursuant to G.S. 161-10(a)(1a) for the first page of a deed trust or mortgage, which is set aside annually and placed in a nonreverting Automation Enhancement (and Preservation) Fund, the proceeds of which shall be expended on computer or imaging technology and needs associated with the preservation and storage of public records in the office of the register of deeds.

**Union County Sheriff's Office Civil Fees Fund** - This fund accounts for monies held by the Union County Sheriff's Office for court costs related to civil cases, estates or special proceedings. The Sheriff is authorized to distribute payment of monies collected upon execution.

**DSS Representative Payee Fund** - This fund accounts for monies held by the Department of Social Services for the benefit of certain individuals.

**Emergency Telephone System Fund -** This fund accounts for the user fees charged to support the emergency telephone system.

**Fines and Forfeitures Fund** - This fund accounts for fines and forfeitures collected by the County that are required to be remitted to the Union County Public Schools Board of Education.

**Opioid Settlement Fund -** This multi-year fund accounts for opioid settlement funds from a national settlement agreement that must be used to combat the opioid crisis.

**Reappraisal Fund -** This fund is used to pay for the reappraisal of real property. It is created through the county's budget ordinance to set aside funds to be used in the reappraisal process.

**General Special Revenue Fund** - This multi-year fund accounts for multi-year special revenues.

**Allens Crossroad Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 204,079 | $ 216,696 | $ 12,617 | $ 177,529 |
| Local option sales tax | 49,640 | 52,484 | 2,844 | 48,539 |
| Investment earnings | - | 73 | 73 | 42 |
| Total revenues | 253,719 | 269,253 | 15,534 | 226,110 |
| **EXPENDITURES** | | | | |
| Public safety | 422,865 | 422,573 | 292 | 387,140 |
| Total expenditures | 422,865 | 422,573 | 292 | 387,140 |
| Revenues over (under) expenditures | (169,146) | (153,320) | 15,826 | (161,030) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 169,146 | 169,146 | - | 154,936 |
| Total other financing sources (uses) | 169,146 | 169,146 | - | 154,936 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 15,826 | $ 15,826 | (6,094) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 31,466 | | 37,560 |
| End of year - June 30 | | $ 47,292 | | $ 31,466 |

**Bakers Fire District Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 1,520,090 | $ 1,555,688 | $ 35,598 | $ 1,240,218 |
| Local option sales tax | 245,910 | 363,452 | 117,542 | 228,651 |
| Investment earnings | - | 547 | 547 | 309 |
| Total revenues | 1,766,000 | 1,919,687 | 153,687 | 1,469,178 |
| **EXPENDITURES** | | | | |
| Public safety | 2,207,500 | 2,207,297 | 203 | 2,085,389 |
| Total expenditures | 2,207,500 | 2,207,297 | 203 | 2,085,389 |
| Revenues over (under) expenditures | (441,500) | (287,610) | 153,890 | (616,211) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 441,500 | 441,500 | - | 485,982 |
| Total other financing sources (uses) | 441,500 | 441,500 | - | 485,982 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 153,890 | $ 153,890 | (130,229) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 10,835 | | 141,064 |
| End of year - June 30 | | $ 164,725 | | $ 10,835 |

**Beaver Lane Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 494,756 | $ 498,482 | $ 3,726 | $ 444,594 |
| Local option sales tax | 125,038 | 130,046 | 5,008 | 125,233 |
| Investment earnings | - | 188 | 188 | 110 |
| Total revenues | 619,794 | 628,716 | 8,922 | 569,937 |
| **EXPENDITURES** | | | | |
| Public safety | 1,058,990 | 1,058,624 | 366 | 1,051,298 |
| Total expenditures | 1,058,990 | 1,058,624 | 366 | 1,051,298 |
| Revenues over (under) expenditures | (439,196) | (429,908) | 9,288 | (481,361) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 439,196 | 439,196 | - | 434,561 |
| Total other financing sources (uses) | 439,196 | 439,196 | - | 434,561 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 9,288 | $ 9,288 | (46,800) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 43,038 | | 89,838 |
| End of year - June 30 | | $ 52,326 | | $ 43,038 |

**Fairview Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 480,017 | $ 501,684 | $ 21,667 | $ 388,734 |
| Local option sales tax | 58,897 | 114,843 | 55,946 | 108,672 |
| Investment earnings | - | 188 | 188 | 125 |
| Total revenues | 538,914 | 616,715 | 77,801 | 497,531 |
| **EXPENDITURES** | | | | |
| Public safety | 898,190 | 897,830 | 360 | 837,145 |
| Total expenditures | 898,190 | 897,830 | 360 | 837,145 |
| Revenues over (under) expenditures | (359,276) | (281,115) | 78,161 | (339,614) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 359,276 | 359,276 | - | 334,876 |
| Total other financing sources (uses) | 359,276 | 359,276 | - | 334,876 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 78,161 | $ 78,161 | (4,738) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 8,742 | | 13,480 |
| End of year - June 30 | | $ 86,903 | | $ 8,742 |

**Griffith Road Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 45,791 | $ 48,218 | $ 2,427 | $ 40,894 |
| Local option sales tax | 18,751 | 11,846 | (6,905) | 11,512 |
| Investment earnings | - | 21 | 21 | 14 |
| Total revenues | 64,542 | 60,085 | (4,457) | 52,420 |
| **EXPENDITURES** | | | | |
| Public safety | 114,737 | 114,500 | 237 | 133,852 |
| Total expenditures | 114,737 | 114,500 | 237 | 133,852 |
| Revenues over (under) expenditures | (50,195) | (54,415) | (4,220) | (81,432) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 50,195 | 50,195 | - | 66,358 |
| Total other financing sources (uses) | 50,195 | 50,195 | - | 66,358 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | (4,220) | $ (4,220) | (15,074) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 234 | | 15,308 |
| End of year - June 30 | | $ (3,986) | | $ 234 |

**Hemby Bridge Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 2,290,383 | $ 2,306,204 | $ 15,821 | $ 1,950,365 |
| Local option sales tax | 537,907 | 579,822 | 41,915 | 537,403 |
| Investment earnings | - | 786 | 786 | 614 |
| Total revenues | 2,828,290 | 2,886,812 | 58,522 | 2,488,382 |
| **EXPENDITURES** | | | | |
| Public safety | 3,535,363 | 3,532,400 | 2,963 | 3,327,430 |
| Total expenditures | 3,535,363 | 3,532,400 | 2,963 | 3,327,430 |
| Revenues over (under) expenditures | (707,073) | (645,588) | 61,485 | (839,048) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 707,073 | 707,073 | - | 665,633 |
| Total other financing sources (uses) | 707,073 | 707,073 | - | 665,633 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 61,485 | $ 61,485 | (173,415) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 113,549 | | 286,964 |
| End of year - June 30 | | $ 175,034 | | $ 113,549 |

**Jackson Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 253,043 | $ 259,838 | $ 6,795 | $ 199,559 |
| Local option sales tax | 41,662 | 59,206 | 17,544 | 54,834 |
| Investment earnings | - | 72 | 72 | 45 |
| Total revenues | 294,705 | 319,116 | 24,411 | 254,438 |
| **EXPENDITURES** | | | | |
| Public safety | 491,175 | 490,968 | 207 | 418,109 |
| Total expenditures | 491,175 | 490,968 | 207 | 418,109 |
| Revenues over (under) expenditures | (196,470) | (171,852) | 24,618 | (163,671) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 196,470 | 196,470 | - | 167,270 |
| Total other financing sources (uses) | 196,470 | 196,470 | - | 167,270 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 24,618 | $ 24,618 | 3,599 |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 26,429 | | 22,830 |
| End of year - June 30 | | $ 51,047 | | $ 26,429 |

**Lanes Creek Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 192,649 | $ 203,207 | $ 10,558 | $ 159,489 |
| Local option sales tax | 44,609 | 47,277 | 2,668 | 43,505 |
| Investment earnings | - | 72 | 72 | 50 |
| Total revenues | 237,258 | 250,556 | 13,298 | 203,044 |
| **EXPENDITURES** | | | | |
| Public safety | 395,430 | 395,217 | 213 | 358,725 |
| Total expenditures | 395,430 | 395,217 | 213 | 358,725 |
| Revenues over (under) expenditures | (158,172) | (144,661) | 13,511 | (155,681) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 158,172 | 158,172 | - | 143,532 |
| Total other financing sources (uses) | 158,172 | 158,172 | - | 143,532 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 13,511 | $ 13,511 | (12,149) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 9,769 | | 21,918 |
| End of year - June 30 | | $ 23,280 | | $ 9,769 |

**New Salem Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 537,101 | $ 553,449 | $ 16,348 | $ 359,643 |
| Local option sales tax | 105,499 | 101,547 | (3,952) | 97,789 |
| Investment earnings | - | 171 | 171 | 110 |
| Total revenues | 642,600 | 655,167 | 12,567 | 457,542 |
| **EXPENDITURES** | | | | |
| Public safety | 1,071,000 | 1,070,745 | 255 | 861,065 |
| Total expenditures | 1,071,000 | 1,070,745 | 255 | 861,065 |
| Revenues over (under) expenditures | (428,400) | (415,578) | 12,822 | (403,523) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 428,400 | 428,400 | - | 349,569 |
| Total other financing sources (uses) | 428,400 | 428,400 | - | 349,569 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 12,822 | $ 12,822 | (53,954) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 3,931 | | 57,885 |
| End of year - June 30 | | $ 16,753 | | $ 3,931 |

**Providence Fire District Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ - | $ - | $ - | $ 33,292 |
| Local option sales tax | - | - | - | 9,624 |
| Investment earnings | - | - | - | 3 |
| Total revenues | - | - | - | 42,919 |
| **EXPENDITURES** | | | | |
| Public safety | - | - | - | 124,550 |
| Total expenditures | - | - | - | 124,550 |
| Revenues over (under) expenditures | - | - | - | (81,631) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | - | - | - | 59,479 |
| Transfers to other funds | (1,932) | (1,931) | 1 | - |
| Total other financing sources (uses) | (1,932) | (1,931) | 1 | 59,479 |
| **APPROPRIATED FUND BALANCE** | 1,932 | - | (1,932) | - |
| Revenues and appropriated fund balance over (under) expenditures | $ - | (1,931) | $ (1,931) | (22,152) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 1,931 | | 24,083 |
| End of year - June 30 | | $ - | | $ 1,931 |

**Sandy Ridge Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 157,440 | $ 164,182 | $ 6,742 | $ 137,334 |
| Local option sales tax | 50,040 | 40,615 | (9,425) | 38,812 |
| Investment earnings | - | 69 | 69 | 43 |
| Total revenues | 207,480 | 204,866 | (2,614) | 176,189 |
| **EXPENDITURES** | | | | |
| Public safety | 345,800 | 345,468 | 332 | 348,331 |
| Total expenditures | 345,800 | 345,468 | 332 | 348,331 |
| Revenues over (under) expenditures | (138,320) | (140,602) | (2,282) | (172,142) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 138,320 | 138,320 | - | 153,410 |
| Total other financing sources (uses) | 138,320 | 138,320 | - | 153,410 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | (2,282) | $ (2,282) | (18,732) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 5,812 | | 24,544 |
| End of year - June 30 | | $ 3,530 | | $ 5,812 |

**Springs Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 1,145,890 | $ 1,179,480 | $ 33,590 | $ 951,423 |
| Local option sales tax | 229,303 | 281,458 | 52,155 | 260,959 |
| Investment earnings | - | 414 | 414 | 276 |
| Total revenues | 1,375,193 | 1,461,352 | 86,159 | 1,212,658 |
| **EXPENDITURES** | | | | |
| Public safety | 1,722,991 | 1,721,477 | 1,514 | 1,531,990 |
| Total expenditures | 1,722,991 | 1,721,477 | 1,514 | 1,531,990 |
| Revenues over (under) expenditures | (347,798) | (260,125) | 87,673 | (319,332) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 347,798 | 347,798 | - | 309,620 |
| Total other financing sources (uses) | 347,798 | 347,798 | - | 309,620 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 87,673 | $ 87,673 | (9,712) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 141,260 | | 150,972 |
| End of year - June 30 | | $ 228,933 | | $ 141,260 |

**Stack Road Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 182,576 | $ 186,410 | $ 3,834 | $ 125,664 |
| Local option sales tax | 47,469 | 37,129 | (10,340) | 35,798 |
| Investment earnings | - | 64 | 64 | 114 |
| Total revenues | 230,045 | 223,603 | (6,442) | 161,576 |
| **EXPENDITURES** | | | | |
| Public safety | 386,875 | 386,570 | 305 | 323,745 |
| Total expenditures | 386,875 | 386,570 | 305 | 323,745 |
| Revenues over (under) expenditures | (156,830) | (162,967) | (6,137) | (162,169) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 156,830 | 156,830 | - | 133,353 |
| Total other financing sources (uses) | 156,830 | 156,830 | - | 133,353 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | (6,137) | $ (6,137) | (28,816) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | - | | 28,816 |
| End of year - June 30 | | $ (6,137) | | $ - |

**Stallings Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 2,059,924 | $ 2,111,814 | $ 51,890 | $ 1,797,282 |
| Local option sales tax | 498,463 | 535,047 | 36,584 | 500,018 |
| Investment earnings | - | 635 | 635 | 484 |
| Total revenues | 2,558,387 | 2,647,496 | 89,109 | 2,297,784 |
| **EXPENDITURES** | | | | |
| Public safety | 3,197,984 | 3,196,020 | 1,964 | 3,022,071 |
| Total expenditures | 3,197,984 | 3,196,020 | 1,964 | 3,022,071 |
| Revenues over (under) expenditures | (639,597) | (548,524) | 91,073 | (724,287) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 639,597 | 639,597 | - | 604,457 |
| Total other financing sources (uses) | 639,597 | 639,597 | - | 604,457 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 91,073 | $ 91,073 | (119,830) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 150,893 | | 270,723 |
| End of year - June 30 | | $ 241,966 | | $ 150,893 |

**Unionville Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 878,621 | $ 899,367 | $ 20,746 | $ 800,955 |
| Local option sales tax | 188,700 | 237,462 | 48,762 | 221,065 |
| Investment earnings | - | 332 | 332 | 243 |
| Total revenues | 1,067,321 | 1,137,161 | 69,840 | 1,022,263 |
| **EXPENDITURES** | | | | |
| Public safety | 1,334,151 | 1,332,631 | 1,520 | 1,275,356 |
| Total expenditures | 1,334,151 | 1,332,631 | 1,520 | 1,275,356 |
| Revenues over (under) expenditures | (266,830) | (195,470) | 71,360 | (253,093) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 266,830 | 266,830 | - | 255,204 |
| Total other financing sources (uses) | 266,830 | 266,830 | - | 255,204 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 71,360 | $ 71,360 | 2,111 |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 210,582 | | 208,471 |
| End of year - June 30 | | $ 281,942 | | $ 210,582 |

**Waxhaw Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 2,162,128 | $ 2,203,226 | $ 41,098 | $ 1,719,087 |
| Local option sales tax | 489,147 | 511,126 | 21,979 | 482,285 |
| Investment earnings | - | 728 | 728 | 510 |
| Total revenues | 2,651,275 | 2,715,080 | 63,805 | 2,201,882 |
| **EXPENDITURES** | | | | |
| Public safety | 3,314,094 | 3,312,112 | 1,982 | 3,129,932 |
| Total expenditures | 3,314,094 | 3,312,112 | 1,982 | 3,129,932 |
| Revenues over (under) expenditures | (662,819) | (597,032) | 65,787 | (928,050) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 662,819 | 662,819 | - | 728,310 |
| Total other financing sources (uses) | 662,819 | 662,819 | - | 728,310 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 65,787 | $ 65,787 | (199,740) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 2,597 | | 202,337 |
| End of year - June 30 | | $ 68,384 | | $ 2,597 |

**Wesley Chapel Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 4,639,096 | $ 4,684,491 | $ 45,395 | $ 2,990,970 |
| Local option sales tax | 873,185 | 1,287,019 | 413,834 | 835,467 |
| Investment earnings | - | 1,248 | 1,248 | 741 |
| Total revenues | 5,512,281 | 5,972,758 | 460,477 | 3,827,178 |
| **EXPENDITURES** | | | | |
| Public safety | 6,898,184 | 6,889,324 | 8,860 | 5,186,114 |
| Total expenditures | 6,898,184 | 6,889,324 | 8,860 | 5,186,114 |
| Revenues over (under) expenditures | (1,385,903) | (916,566) | 469,337 | (1,358,936) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 1,387,835 | 1,387,836 | 1 | 1,043,568 |
| Total other financing sources (uses) | 1,387,835 | 1,387,836 | 1 | 1,043,568 |
| **APPROPRIATED FUND BALANCE** | (1,932) | - | 1,932 | - |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 471,270 | $ 471,270 | (315,368) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 92,926 | | 408,294 |
| End of year - June 30 | | $ 564,196 | | $ 92,926 |

**Wingate Fire District Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Ad valorem taxes | $ 558,257 | $ 578,425 | $ 20,168 | $ 431,628 |
| Local option sales tax | 120,939 | 126,354 | 5,415 | 121,228 |
| Investment earnings | - | 246 | 246 | 152 |
| Total revenues | 679,196 | 705,025 | 25,829 | 553,008 |
| **EXPENDITURES** | | | | |
| Public safety | 1,140,660 | 1,140,312 | 348 | 1,004,297 |
| Total expenditures | 1,140,660 | 1,140,312 | 348 | 1,004,297 |
| Revenues over (under) expenditures | (461,464) | (435,287) | 26,177 | (451,289) |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | 461,464 | 461,464 | - | 408,573 |
| Total other financing sources (uses) | 461,464 | 461,464 | - | 408,573 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 26,177 | $ 26,177 | (42,716) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 39,123 | | 81,839 |
| End of year - June 30 | | $ 65,300 | | $ 39,123 |

**Fee Supported Fire Districts Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Permits and fees | $ - | $ 2,710 | $ 2,710 | $ 6,413 |
| Total revenues | - | 2,710 | 2,710 | 6,413 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 2,710 | $ 2,710 | 6,413 |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 108,497 | | 102,084 |
| End of year - June 30 | | $ 111,207 | | $ 108,497 |

**Automation Enhancement Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Permits and fees | $ 140,000 | $ 120,794 | $ (19,206) | $ 152,881 |
| Total revenues | 140,000 | 120,794 | (19,206) | 152,881 |
| **EXPENDITURES** | | | | |
| General government | 130,000 | 36,750 | 93,250 | 29,830 |
| Total expenditures | 130,000 | 36,750 | 93,250 | 29,830 |
| Revenues over (under) expenditures | 10,000 | 84,044 | 74,044 | 123,051 |
| **APPROPRIATED FUND BALANCE** | (10,000) | - | 10,000 | - |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 84,044 | $ 84,044 | 123,051 |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 544,320 | | 421,269 |
| End of year - June 30 | | $ 628,364 | | $ 544,320 |

**Schedule 42**

**UC Sheriff's Office Civil Fees Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Miscellaneous | $ 578,658 | $ 578,658 | $ - | $ 763,241 |
| Total revenues | 578,658 | 578,658 | - | 763,241 |
| **EXPENDITURES** | | | | |
| Public safety | 578,658 | 561,177 | 17,481 | 767,474 |
| Total expenditures | 578,658 | 561,177 | 17,481 | 767,474 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 17,481 | $ 17,481 | (4,233) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 4,652 | | 8,885 |
| End of year - June 30 | | $ 22,133 | | $ 4,652 |

**DSS Representative Payee Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Miscellaneous | $ 636,172 | $ 636,171 | $ (1) | $ 525,053 |
| Total revenues | 636,172 | 636,171 | (1) | 525,053 |
| **EXPENDITURES** | | | | |
| Human services | 636,172 | 593,011 | 43,161 | 539,538 |
| Total expenditures | 636,172 | 593,011 | 43,161 | 539,538 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | 43,160 | $ 43,160 | (14,485) |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 157,903 | | 172,388 |
| End of year - June 30 | | $ 201,063 | | $ 157,903 |

**Emergency Telephone System Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Other taxes and licenses | $ 170,847 | $ - | $ (170,847) | $ 572,352 |
| Intergovernmental | - | 107,215 | 107,215 | - |
| Investment earnings | - | 30,259 | 30,259 | 39,518 |
| Total revenues | 170,847 | 137,474 | (33,373) | 611,870 |
| **EXPENDITURES** | | | | |
| Capital | 548,969 | 107,215 | 441,754 | 125,000 |
| Hardware maintenance | 331,798 | 126,754 | 205,044 | 51,833 |
| Implemental functions | 124,269 | 20,464 | 103,805 | 15,161 |
| Phone and Furniture | 48,602 | 44,777 | 3,825 | - |
| Software maintenance | 187,264 | 187,264 | - | 278,264 |
| Telephone | - | - | - | 30,657 |
| Training | 17,194 | 20,509 | (3,315) | 20,910 |
| Principal - leases | 671 | 224 | 447 | 224 |
| Interest - leases | 7 | - | 7 | 2 |
| Total expenditures | 1,258,774 | 507,207 | 751,567 | 522,051 |
| Revenues over (under) expenditures | (1,087,927) | (369,733) | 718,194 | 89,819 |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | - | 1,808 | 1,808 | 4,686 |
| Total other financing sources (uses) | - | 1,808 | 1,808 | 4,686 |
| **APPROPRIATED FUND BALANCE** | 1,087,927 | - | (1,087,927) | - |
| Revenues and appropriated fund balance over (under) expenditures | $ - | (367,925) | $ (367,925) | 94,505 |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 2,010,337 | | 1,915,832 |
| End of year - June 30 | | $ 1,642,412 | | $ 2,010,337 |

**Fines and Forfeitures Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Miscellaneous | $ 1,100,000 | $ 964,966 | $ (135,034) | $ 966,508 |
| Total revenues | 1,100,000 | 964,966 | (135,034) | 966,508 |
| **EXPENDITURES** | | | | |
| Education | 1,100,000 | 964,966 | 135,034 | 966,508 |
| Total expenditures | 1,100,000 | 964,966 | 135,034 | 966,508 |
| Revenues and appropriated fund balance over (under) expenditures | $ - | - | $ - | - |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | - | | - |
| End of year - June 30 | | $ - | | $ - |

**Opioid Settlement Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | Project Authorization | Prior Years | Actual | Total To Date | Variance Positive (Negative) |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Investment earnings | $ - | $ 57,505 | $ 64,948 | $ 122,453 | $ 122,453 |
| Miscellaneous | 2,724,783 | 4,941,390 | 1,580,930 | 6,522,320 | 3,797,537 |
| Total revenues | 2,724,783 | 4,998,895 | 1,645,878 | 6,644,773 | 3,919,990 |
| **EXPENDITURES** | | | | | |
| Opioid Abuse Mitigation | 2,724,783 | 937,195 | 802,809 | 1,740,004 | 984,779 |
| Total expenditures | 2,724,783 | 937,195 | 802,809 | 1,740,004 | 984,779 |
| Revenues and other financing sources over (under) expenditures | $ - | $ 4,061,700 | 843,069 | $ 4,904,769 | $ 4,904,769 |
| **FUND BALANCE** | | | | | |
| Beginning of year - July 1 | | | 2,937,847 | | |
| Adjustment to Fund Balance | | | 1,123,853 | | |
| Beginning of Year Restated | | | 4,061,700 | | |
| End of year - June 30 | | | $ 4,904,769 | | |

**Reappraisal Fund**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance - Budget and Actual**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers from other funds | $ 125,000 | $ 125,000 | $ - | $ 125,000 |
| Transfers to other funds | (150,000) | (150,000) | - | - |
| Total other financing sources (uses) | (25,000) | (25,000) | - | 125,000 |
| **APPROPRIATED FUND BALANCE** | 25,000 | - | (25,000) | - |
| Revenues and appropriated fund balance over (under) expenditures | $ - | (25,000) | $ (25,000) | 125,000 |
| **FUND BALANCE** | | | | |
| Beginning of year - July 1 | | 125,000 | | - |
| End of year - June 30 | | $ 100,000 | | $ 125,000 |

**General Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
From Inception and for the Year Ended June 30, 2025

| | Project Authorization | Actual: Prior Years | Actual: Current Year | Actual: Total To Date | Variance Positive (Negative) |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Intergovernmental | $ 95,733,442 | $ 63,589,321 | $ 9,379,529 | $ 72,968,850 | $ (22,764,592) |
| Sales and services | 450,900 | 409,066 | 42,000 | 451,066 | 166 |
| Investment earnings | 3,455,842 | 3,236,575 | 968,263 | 4,204,838 | 748,996 |
| Miscellaneous | 2,668,469 | 2,826,481 | 2,669 | 2,829,150 | 160,681 |
| Total revenues | 102,308,653 | 70,061,443 | 10,392,461 | 80,453,904 | (21,854,749) |
| **EXPENDITURES** | | | | | |
| Capital outlay | | | | | |
| General Government | | | | | |
| American Rescue Plan | 7,050,601 | 4,132,215 | 696,877 | 4,829,092 | 2,221,509 |
| ARPA APS Essential Services | 17,061 | 3,892 | - | 3,892 | 13,169 |
| ARPA Interest Earnings | 804,997 | 88,718 | 67,242 | 155,960 | 649,037 |
| ARPA Lead and Asbestos | 25,490 | 8,695 | 9,421 | 18,116 | 7,374 |
| ARPA Library | 129,595 | 120,545 | - | 120,545 | 9,050 |
| ARPA Nutrition | 332,183 | 259,091 | 73,092 | 332,183 | - |
| ARPA School Health Team Workforce | 261,457 | 261,457 | - | 261,457 | - |
| ARPA Temporary Savings Fund | 50,000 | 5,463 | 22,413 | 27,876 | 22,124 |
| Human Services | | | | | |
| Cameron's House of Hope | 400,000 | 400,000 | - | 400,000 | - |
| Carbon Reduction Grant | 200,000 | - | 78,040 | 78,040 | 121,960 |
| CARES Act | 8,813,446 | 8,813,443 | - | 8,813,443 | 3 |
| CARES Act ELC | 2,502,824 | 2,502,824 | - | 2,502,824 | - |
| CARES Act Older Americans | 93,736 | 93,736 | - | 93,736 | - |
| CARES Act Transportation | 1,369,239 | 1,368,448 | 755 | 1,369,203 | 36 |
| CDC 117 Infrastructure LWFC | 568,902 | 179 | 9,975 | 10,154 | 558,748 |
| CDC Vaccination Program | 714,667 | 583,704 | 8,715 | 592,419 | 122,248 |
| Communicable Disease Pandemic Recovery | 587,964 | 431,181 | 62,717 | 493,898 | 94,066 |
| Community Shelter State Aid | 1,500,000 | 1,500,000 | - | 1,500,000 | - |
| Coronavirus Response and Relief | 273,044 | 201,588 | 56,000 | 257,588 | 15,456 |
| Covid Medicaid - Child Health | 130,882 | 130,882 | - | 130,882 | - |
| Emergency Rental Assistance | 17,081,086 | 12,359,969 | - | 12,359,969 | 4,721,117 |
| Families First Coronvirus Response Act | 117,927 | 117,927 | - | 117,927 | - |
| NEHA-FDA Retail Flexible Module | 4,994 | 3,986 | - | 3,986 | 1,008 |
| Supplemental 5-HDC | 72,656 | 72,656 | - | 72,656 | - |
| Urbanized Area Formula Grant - 5307 | 1,526,571 | 74,981 | 489,093 | 564,074 | 962,497 |
| Veterinarian Equipment | 450,000 | 9,975 | 11,645 | 21,620 | 428,380 |
| Public Safety | | | | | |
| Cert Grant Program | 68,500 | 69,682 | - | 69,682 | (1,182) |
| Controlled Substance Tax | 637,994 | 533,418 | - | 533,418 | 104,576 |
| EM Community Storm Resiliency Grant | 25,000 | 23,104 | - | 23,104 | 1,896 |
| Federal Forfeited Property | 2,342,808 | 1,589,231 | 308,487 | 1,897,718 | 445,090 |
| Firearms Range Ph II | 275,385 | 213,265 | - | 213,265 | 62,120 |
| Homeland Security-Catawba Nuclear | 466,475 | 301,544 | 46,266 | 347,810 | 118,665 |
| Indian Trail GHSP Grant | 547,616 | 498,755 | - | 498,755 | 48,861 |
| NCEM Swift Water Rescue Equipment | 80,000 | 80,000 | - | 80,000 | - |
| Sheriff Office Equipment | 300,000 | 260,477 | 21,124 | 281,601 | 18,399 |
| Economic and Physical Environment | | | | | |
| Community Development Block Grant | 9,274,313 | 5,600,241 | 1,563,580 | 7,163,821 | 2,110,492 |
| EDC Grant East Side Sewer Study | 100,000 | 98,826 | - | 98,826 | 1,174 |
| EDC Grant Marshville Gas Line | 100,000 | 71,032 | - | 71,032 | 28,968 |
| EDC Invest - Charlotte Publication | 24,500 | 24,500 | - | 24,500 | - |
| Walden Pond Lake | 1,100,000 | 34,917 | 31,164 | 66,081 | 1,033,919 |
| Principal - subscriptions | 105,630 | 46,573 | 59,056 | 105,629 | 1 |
| Interest - subscriptions | 6,871 | 302 | 6,569 | 6,871 | - |
| Total expenditures | 60,534,414 | 42,991,422 | 3,622,231 | 46,613,653 | 13,920,761 |
| Revenues under expenditures | 41,774,239 | 27,070,021 | 6,770,230 | 33,840,251 | (7,933,988) |

Continued on the next page

**General Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
From Inception and for the Year Ended June 30, 2025

| | | Actual | | | |
|---|---|---|---|---|---|
| | Project Authorization | Prior Years | Current Year | Total To Date | Variance Positive (Negative) |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Transfers from other funds | 325,953 | 209,124 | 128,060 | 337,184 | 11,231 |
| Transfers to other funds | (41,974,620) | (24,187,797) | (6,689,298) | (30,877,095) | 11,097,525 |
| Transfers to Water and Sewer Capital Fund | (125,572) | (651,572) | - | (651,572) | (526,000) |
| Total other financing sources (uses) | (41,774,239) | (24,630,245) | (6,561,238) | (31,191,483) | 10,582,756 |
| Revenues and other financing sources over (under) expenditures and other financing uses | $ - | $ 2,439,776 | 208,992 | $ 2,648,768 | $ 2,648,768 |
| **FUND BALANCE** | | | | | |
| Beginning of year - July 1 | | | 2,439,776 | | |
| End of year - June 30 | | | $ 2,648,768 | | |

# Capital Project Funds

Capital Project Funds account for the acquisition and construction of major capital facilities other than those financed by Proprietary Funds and Trust Funds.

**General Capital Project Fund** - This fund accounts for various capital improvement projects that will be financed from General Fund resources, as well as general obligation and installment financing(s).


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

**General Capital Project Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
From Inception and for the Year Ended June 30, 2025

| | Project Authorization | Actual: Prior Years | Actual: Current Year | Actual: Total To Date | Variance Positive (Negative) |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Intergovernmental | $ 26,944,936 | $ 1,915,486 | $ 1,178,307 | $ 3,093,793 | $ (23,851,143) |
| Investment earnings | 4,068,761 | 12,992,175 | 3,619,235 | 16,611,410 | 12,542,649 |
| Miscellaneous | 9,134,470 | 7,807,712 | 949,543 | 8,757,255 | (377,215) |
| Capital outlay | | | | | |
| Total revenues | 40,148,167 | 22,715,373 | 5,747,085 | 28,462,458 | (11,685,709) |
| **EXPENDITURES** | | | | | |
| General Government | | | | | |
| Board of Elections Renovations | 4,877,674 | 4,675,296 | - | 4,675,296 | 202,378 |
| County Facilities Audio Visual Equipment | - | - | 290 | 290 | (290) |
| Cloud Migration | 360,000 | - | - | - | 360,000 |
| County Facilities Operating Capital | 3,125,111 | 1,720,616 | 449,350 | 2,169,966 | 955,145 |
| County Facilities Repairs | 5,815,325 | 2,616,769 | 1,447,518 | 4,064,287 | 1,751,038 |
| County Fueling Stations | 450,000 | - | 8,709 | 8,709 | 441,291 |
| Emergency Shelter Electrical | 175,000 | - | - | - | 175,000 |
| Government Center Building Envelope Repairs | 1,600,000 | 683,514 | 3,550 | 687,064 | 912,936 |
| Government Center Electrical Infrastructure | 1,040,000 | 424,494 | 26,880 | 451,374 | 588,626 |
| Government Center Replace Liebert Unit | 40,000 | 21,500 | - | 21,500 | 18,500 |
| Historic Courthouse Renovations Ph 1 | 1,990,503 | 1,846,101 | 3,554 | 1,849,655 | 140,848 |
| Historic Courthouse Renovations Ph 2 | 1,725,000 | - | 53,473 | 53,473 | 1,671,527 |
| I.T. Infrastructure | 1,441,238 | 1,306,354 | 15,256 | 1,321,610 | 119,628 |
| Judicial Center Server Room Split System | 90,000 | 23,855 | - | 23,855 | 66,145 |
| Judicial and Government Center Renovations Ph I | 14,734,078 | 81,962 | 91,293 | 173,255 | 14,560,823 |
| Network Segmentation Enhancement | 200,000 | - | 7,901 | 7,901 | 192,099 |
| Phone System Replacement | 1,000,000 | - | 7,901 | 7,901 | 992,099 |
| Phone System Upgrade | 655,000 | 547,232 | 805 | 548,037 | 106,963 |
| Physical Server Refresh | 206,500 | - | 206,500 | 206,500 | - |
| Pictometry Phase 4 | 440,840 | - | 219,585 | 219,585 | 221,255 |
| Progress Building Ph 1 | 6,908,730 | 6,640,517 | 5,199 | 6,645,716 | 263,014 |
| Progress Building Ph 2 | - | 23,823 | (23,823) | - | - |
| Public Safety | | | | | |
| Progress Building Generator Installation | 525,000 | - | - | - | 525,000 |
| Security System Upgrades | 550,000 | 74,279 | 102,954 | 177,233 | 372,767 |
| Storage Area Network Refresh | 388,500 | - | 388,372 | 388,372 | 128 |
| UCPS Admin Building Generator Replacement | 121,649 | 93,321 | 26,073 | 119,394 | 2,255 |
| UPS Infrastructure Upgrades | 305,000 | 39,592 | - | 39,592 | 265,408 |
| Animal Shelter Replace UPS | 30,000 | - | - | - | 30,000 |
| Emergency Management Equipment | 216,296 | 208,728 | 3,282 | 212,010 | 4,286 |
| Emergency Services Complex | 16,415,120 | 16,091,104 | 239,243 | 16,330,347 | 84,773 |
| Fire Training Needs Short Term | 1,500,000 | 32,000 | 49,095 | 81,095 | 1,418,905 |
| Jail Block Renovations | 1,715,000 | - | 19,437 | 19,437 | 1,695,563 |
| Jail Domestic Water Source | 65,000 | - | - | - | 65,000 |
| Jail Door Control and Lock System | 3,157,193 | 217,656 | 1,766,284 | 1,983,940 | 1,173,253 |
| Jail Expansion Phase I | 3,600,000 | 1,630,194 | 131,368 | 1,761,562 | 1,838,438 |
| Jail Generator Replacement | 370,000 | 254 | - | 254 | 369,746 |
| Jail Replace Washers and Dryers | 435,000 | 342,854 | 16,090 | 358,944 | 76,056 |
| Jail Rooftop HVAC Replacement | 730,000 | - | 210,166 | 210,166 | 519,834 |
| P25 Simulcast TDMA Conversion | 2,455,154 | 711,788 | 1,660,610 | 2,372,398 | 82,756 |
| Radio Backhaul | 559,000 | 553,935 | - | 553,935 | 5,065 |
| Radio Install Shop | 993,455 | 904,861 | 69,168 | 974,029 | 19,426 |
| Radio Microwave Replacement | 482,774 | 257,118 | - | 257,118 | 225,656 |
| Radio Replacements | 4,706,254 | 4,349,430 | 310,916 | 4,660,346 | 45,908 |
| Radio Towers HVAC Systems | 64,000 | - | 14,800 | 14,800 | 49,200 |
| Radio Towers SW Union | 2,520,335 | 1,020,427 | 44,355 | 1,064,782 | 1,455,553 |
| Sheriff's Office Crime Lab | 878,637 | 718,495 | 57,850 | 776,345 | 102,292 |
| Sheriff's Office Operating Capital | 645,422 | 316,423 | 141,976 | 458,399 | 187,023 |
| Sheriff's Office R&R | 967,733 | 459,768 | 198,922 | 658,690 | 309,043 |
| Sheriff's Office Renovations | 27,592,166 | 27,067,733 | 62,300 | 27,130,033 | 462,133 |
| South Piedmont Autopsy Center | 20,000,000 | - | - | - | 20,000,000 |
| Union EMS Capital Projects | 3,482,212 | 924,817 | 289,172 | 1,213,989 | 2,268,223 |
| VFD Air Packs | 1,084,000 | 153,938 | 496,945 | 650,883 | 433,117 |
| VHF Simulcast Paging System | 474,755 | - | 474,755 | 474,755 | - |



Continued on next page

**General Capital Project Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
From Inception and for the Year Ended June 30, 2025

| | Project Authorization | Actual: Prior Years | Actual: Current Year | Actual: Total To Date | Variance Positive (Negative) |
|---|---|---|---|---|---|
| Cultural and Recreation | | | | | |
| Cane Creek Park Camp Store | 950,000 | 50,524 | 468,761 | 519,285 | 430,715 |
| Cane Creek Park Campground R&R | 600,070 | 435,832 | 139,926 | 575,758 | 24,312 |
| Jesse Helms Park Amenities Improvements | 500,000 | 19,500 | - | 19,500 | 480,500 |
| Jesse Helms Park Lighting | 400,000 | - | 6,794 | 6,794 | 393,206 |
| Library Replace Metal Architectural Panels | 857,712 | 33,790 | 746,271 | 780,061 | 77,651 |
| Parks and Recreation ADA Improvements | 350,000 | - | - | - | 350,000 |
| Parks and Recreation R&R | 811,254 | 590,903 | 183,399 | 774,302 | 36,952 |
| Parks and Recreation Paving | 232,460 | - | - | - | 232,460 |
| Southwest Union Library | 14,817,414 | 14,266,245 | 234,479 | 14,500,724 | 316,690 |
| Economic and Physical Development | | | | | |
| Ag Center Generator | 350,000 | 19,240 | - | 19,240 | 330,760 |
| EDC Barn Project | 13,577,000 | 72,754 | 665,454 | 738,208 | 12,838,792 |
| EDC-Industrial Park | 18,212,405 | 18,131,911 | - | 18,131,911 | 80,494 |
| Planning-NC DOT Projects | 1,125,000 | 315,250 | - | 315,250 | 809,750 |
| Education | | | | | |
| Design Work for Forest Hills and East Elementary | 4,900,000 | 4,689,824 | 210,176 | 4,900,000 | - |
| East Elementary Bond Project | 44,092,589 | 15,849,219 | 22,007,624 | 37,856,843 | 6,235,746 |
| Forest Hills Bond Project | 104,939,411 | 45,137,681 | 38,808,519 | 83,946,200 | 20,993,211 |
| Transportation Facility-Bond Project | 15,244,656 | 15,147,817 | 96,839 | 15,244,656 | - |
| UCPS Interfund Transfer | 14,247 | - | - | - | 14,247 |
| Schools Capital Outlay 5YR Laptop Lease | 20,955,255 | 17,198,102 | 3,448,512 | 20,646,614 | 308,641 |
| Schools Capital Outlay FY 2021 Building Systems | 6,595,500 | 6,243,230 | 352,270 | 6,595,500 | - |
| Schools Capital Outlay FY 2021 Exp. & Renov. | 5,075,514 | 4,782,605 | 292,909 | 5,075,514 | - |
| Schools Capital Outlay FY 2022 Building Systems | 7,889,494 | 4,357,995 | 3,482,344 | 7,840,339 | 49,155 |
| Schools Capital Outlay FY 2022 Classroom F&E | 458,850 | 376,298 | 82,552 | 458,850 | - |
| Schools Capital Outlay FY 2022 Exp. and Renov. | 3,460,350 | 3,131,355 | 328,995 | 3,460,350 | - |
| Schools Capital Outlay FY 2022 Roofing | 2,100,000 | 1,549,366 | 506,634 | 2,056,000 | 44,000 |
| Schools Capital Outlay FY 2022 Safety & Security | 1,210,773 | 934,059 | 276,714 | 1,210,773 | - |
| Schools Capital Outlay FY 2023 Building Systems | 8,639,286 | 6,853,593 | 1,196,962 | 8,050,555 | 588,731 |
| Schools Capital Outlay FY 2023 Classroom F&E | 275,000 | 206,608 | 68,392 | 275,000 | - |
| Schools Capital Outlay FY 2023 Exp. and Renov. | 5,833,103 | 4,453,484 | 495,092 | 4,948,576 | 884,527 |
| Schools Capital Outlay FY 2023 Painting | 714,000 | 677,400 | 27,200 | 704,600 | 9,400 |
| Schools Capital Outlay FY 2023 Roofing | 1,870,000 | 1,094,807 | 451,368 | 1,546,175 | 323,825 |
| Schools Capital Outlay FY 2023 Vehi & Equip | 461,031 | 419,594 | 35,448 | 455,042 | 5,989 |
| Schools Capital Outlay FY 2024 ADA | 144,900 | 61,362 | 74,624 | 135,986 | 8,914 |
| Schools Capital Outlay FY 2024 Building Systems | 8,598,550 | 761,654 | 2,271,752 | 3,033,406 | 5,565,144 |
| Schools Capital Outlay FY 2024 Classroom F&E | 120,750 | 63,145 | - | 63,145 | 57,605 |
| Schools Capital Outlay FY 2024 East Union Ph I | 2,721,015 | - | 1,011,850 | 1,011,850 | 1,709,165 |
| Schools Capital Outlay FY 2024 Exp. and Renov. | 4,719,548 | 943,897 | 1,345,135 | 2,289,032 | 2,430,516 |
| Schools Capital Outlay FY 2024 Marvin R HVAC | 1,129,013 | 5,707 | 86,898 | 92,605 | 1,036,408 |
| Schools Capital Outlay FY 2024 Painting | 1,298,325 | 139,875 | 789,038 | 928,913 | 369,412 |
| Schools Capital Outlay FY 2024 Roofing | 2,307,976 | - | 634,011 | 634,011 | 1,673,965 |
| Schools Capital Outlay FY 2024 Safety & Security | 505,943 | 175,417 | 66,935 | 242,352 | 263,591 |
| Schools Capital Outlay FY 2024 Transportation | 421,000 | 409,576 | 11,424 | 421,000 | - |
| Schools Capital Outlay FY 2024 Vehi & Equip | 970,043 | 783,146 | 167,328 | 950,474 | 19,569 |
| Schools Capital Outlay FY 2025 Band Equipment | 50,000 | - | - | - | 50,000 |
| Schools Capital Outlay FY 2025 Building Systems | 3,332,600 | - | 720,898 | 720,898 | 2,611,702 |
| Schools Capital Outlay FY 2025 Classroom F&E | 2,500,000 | - | 556,348 | 556,348 | 1,943,652 |
| Schools Capital Outlay FY2025 East Union Ph II | 28,430,000 | - | - | - | 28,430,000 |
| Schools Capital Outlay FY 2025 Exp. and Renov. | 4,469,410 | - | 2,235,906 | 2,235,906 | 2,233,504 |
| Schools Capital Outlay FY 2025 MR HVAC | 2,640,000 | - | 1,495,990 | 1,495,990 | 1,144,010 |
| Schools Capital Outlay FY 2025 Parkwood High | 10,995,000 | - | 34,000 | 34,000 | 10,961,000 |
| Schools Capital Outlay FY 2025 Safety & Security | 468,600 | - | 365,668 | 365,668 | 102,932 |
| Schools Capital Outlay FY 2025 Trans/Veh | 3,020,425 | - | 2,823,383 | 2,823,383 | 197,042 |



Continued on next page

**General Capital Project Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**
From Inception and for the Year Ended June 30, 2025

| | | Actual | | | |
|---|---|---|---|---|---|
| | Project Authorization | Prior Years | Current Year | Total To Date | Variance Positive (Negative) |
| SPCC 2024 IT Infrastructure | 500,000 | - | - | - | 500,000 |
| SPCC Access Controls | 647,780 | 647,780 | - | 647,780 | - |
| SPCC Aseptic Training Center | 6,175,100 | 1,893,682 | 4,281,418 | 6,175,100 | - |
| SPCC Bookstore Library Conversion | 303,440 | - | 27,176 | 27,176 | 276,264 |
| SPCC Braswell Building HVAC | 176,269 | 176,269 | - | 176,269 | - |
| SPCC Building A Restrooms | 238,000 | 238,000 | - | 238,000 | - |
| SPCC Building A Salon Renovation | 775,000 | - | 775,000 | 775,000 | - |
| SPCC Camera System | 239,400 | 134,158 | 83,878 | 218,036 | 21,364 |
| SPCC Campus Improvement Ph 1 | 765,004 | - | 20,664 | 20,664 | 744,340 |
| SPCC Capital Maintenance | 115,900 | - | 115,900 | 115,900 | - |
| SPCC Center for Entrepreneurship | 32,725,000 | 969,477 | 1,258,821 | 2,228,298 | 30,496,702 |
| SPCC HVAC and Security | 100,000 | - | 100,000 | 100,000 | - |
| SPCC Land Purchase | 1,908,000 | 25,000 | 1,883,000 | 1,908,000 | - |
| SPCC Make Up Air Unit | 75,000 | 74,700 | 300 | 75,000 | - |
| SPCC Parking | 345,000 | - | - | - | 345,000 |
| SPCC Renovations Building A | 10,740,000 | 10,724,540 | 15,460 | 10,740,000 | - |
| SPCC Renovations Building B | 1,800,000 | 607,103 | 1,192,897 | 1,800,000 | - |
| SPCC Resurfacing of Parking Lot | 467,100 | - | - | - | 467,100 |
| SPCC STEM Building | 19,873,539 | 19,873,539 | - | 19,873,539 | - |
| SPCC Technology | 175,000 | - | 175,000 | 175,000 | - |
| SPCC Tyson Driving Pad | 2,688,560 | - | 3,270 | 3,270 | 2,685,290 |
| SPCC Website Redesign | 200,000 | 149,332 | 50,668 | 200,000 | - |
| Principal - leases | 59,521 | 21,446 | 38,074 | 59,520 | 1 |
| Interest - leases | 6,401 | 2,554 | 3,846 | 6,400 | 1 |
| Total expenditures | 591,359,140 | 282,701,093 | 108,628,268 | 391,329,361 | 200,029,779 |
| Revenues under expenditures | (551,210,973) | (259,985,720) | (102,881,183) | (362,866,903) | 188,344,070 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Transfers from other funds | 170,840,035 | 148,082,734 | 23,123,499 | 171,206,233 | 366,198 |
| Transfer in-Water and Sewer Fund | 327,500 | 327,500 | - | 327,500 | - |
| Transfers to other funds | (3,152,000) | (3,052,000) | (100,000) | (3,152,000) | - |
| Issuance of general obligation bonds | 361,249,194 | 267,397,151 | - | 267,397,151 | (93,852,043) |
| Issuance of general obligation bonds, premiums | 16,394,568 | 25,096,611 | - | 25,096,611 | 8,702,043 |
| Issuance of refunding installment financing | 5,551,676 | 5,551,676 | - | 5,551,676 | - |
| Total other financing sources (uses) | 551,210,973 | 443,403,672 | 23,023,499 | 466,427,171 | (84,783,802) |
| Revenues and other financing sources over (under) expenditures and other financing uses | $ - | $ 183,417,952 | (79,857,684) | $ 103,560,268 | $ 103,560,268 |
| **FUND BALANCE** | | | | | |
| Beginning of year - July 1 | | | 183,417,952 | | |
| End of year - June 30 | | | $ 103,560,268 | | |


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

# Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the cost of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

**Water and Sewer Fund** - This fund accounts for the County's water and sewer operations.

**Solid Waste Fund** - This fund accounts for the County's solid waste operations.


UNION COUNTY
1842
PLANNED PROGRESS
NORTH CAROLINA

**Water and Sewer Fund**

**Schedule of Revenues and Expenditures -**

**Budget and Actual (Non-GAAP)**

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

| | Final Budget | Actual | Variance Positive (Negative) | 2024 Actual |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Operating revenues | | | | |
| Charges for services | $ 82,515,870 | $ 82,963,181 | $ 447,311 | $ 77,695,377 |
| Miscellaneous revenue | - | 3,746 | 3,746 | 15,352 |
| Other operating revenue | 2,078,245 | 1,749,887 | (328,358) | 1,819,781 |
| Total | 84,594,115 | 84,716,814 | 122,699 | 79,530,510 |
| Nonoperating revenues | | | | |
| Investment earnings | 550,000 | 6,942,572 | 6,392,572 | 7,676,912 |
| Sale of capital assets | 70,000 | 115,521 | 45,521 | 2,557 |
| Total | 620,000 | 7,058,093 | 6,438,093 | 7,679,469 |
| Total revenues | 85,214,115 | 91,774,907 | 6,560,792 | 87,209,979 |
| **EXPENDITURES** | | | | |
| Administration | 27,905,715 | 19,731,494 | 8,174,221 | 18,098,821 |
| Water regulatory compliance | 123,508 | 90,624 | 32,884 | 102,443 |
| Water system operations | 8,299,837 | 7,569,257 | 730,580 | 7,241,757 |
| Water system maintenance and repairs | 5,193,997 | 5,016,589 | 177,408 | 4,549,555 |
| Sewer-county customers system operations | 17,647,249 | 13,063,907 | 4,583,342 | 12,458,411 |
| Sewer-county customers system maint & repairs | 665,871 | 683,790 | (17,919) | 528,231 |
| Sewer-Marshville/Monroe system operations | 369,795 | 354,660 | 15,135 | 342,561 |
| Sewer regulatory compliance | 319,320 | 276,414 | 42,906 | 255,471 |
| Revenue bonds - principal | 11,970,000 | 11,970,000 | - | 11,405,000 |
| Interest on long term debt | 13,769,471 | 13,769,471 | - | 14,332,421 |
| Total expenditures | 86,264,763 | 72,526,206 | 13,738,557 | 69,314,671 |
| Revenues over (under) expenditures | (1,050,648) | 19,248,701 | 20,299,349 | 17,895,308 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers out | | | | |
| Transfers out Water and Sewer Capital Project Fund | (5,629,614) | (5,629,614) | - | (50,201,447) |
| Transfers In | | | | |
| Transfer in Water and Sewer District Fund | - | - | - | 17,071,897 |
| Transfer in Water Sewer District SDF CRF | - | 670,153 | 670,153 | 2,025,500 |
| Capital contributions - cash-other | - | 1,112 | 1,112 | 720 |
| Issuance of lease liability | - | - | - | 11,476 |
| Issuance of subscription liability | 1,248,928 | 1,248,928 | - | 1,135,873 |
| Total other financing sources (uses) | (4,380,686) | (3,709,421) | 671,265 | (29,955,981) |
| **APPROPRIATED FUND BALANCE** | (5,431,334) | - | 5,431,334 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ (10,862,668) | $ 15,539,280 | $ 26,401,948 | $ (12,060,673) |

**Water and Sewer District Fund**
**Schedule of Revenues and Expenditures -**
**Budget and Actual (Non-GAAP)**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | Final Budget | Actual | Variance Positive (Negative) | 2024 Actual |
|---|---|---|---|---|
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers out Water and Sewer Operating Fund | $ - | $ - | $ - | $ (17,071,897) |
| Total other financing sources (uses) | - | - | - | (17,071,897) |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ - | $ - | $ - | $ (17,071,897) |

**Water and Sewer - System Development Fees Capital Reserve Fund**
**Schedule of Revenues and Expenditures -**
**Budget and Actual (Non-GAAP)**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | Final Budget | Actual | Variance Positive (Negative) | 2024 Actual |
|---|---|---|---|---|
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers out Water and Sewer Capital Project Fund | $ (5,907,201) | $ (5,907,201) | $ - | $ (4,958,655) |
| Transfers out Water and Sewer Operating Fund | (670,153) | (670,153) | - | (2,025,500) |
| Capital contributions - system development fees | - | 11,535,872 | 11,535,872 | 6,563,539 |
| Total other financing sources (uses) | (6,577,354) | 4,958,518 | 11,535,872 | (420,616) |
| **APPROPRIATED FUND BALANCE** | (6,577,354) | - | 6,577,354 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ (13,154,708) | $ 4,958,518 | $ 18,113,226 | $ (420,616) |

**Water and Sewer Capital Project Fund**

**Schedule of Revenues, Expenditures, and Changes**

in Fund Balance - Budget and Actual (Non-GAAP)

From Inception and for the Year Ended June 30, 2025

| | Project Authorization | Prior Years | Actual | Total To Date | Variance Positive (Negative) |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Nonoperating revenues | | | | | |
| Investment earnings | $ 3,024,036 | $ 3,284,575 | $ - | $ 3,284,575 | $ 260,539 |
| Intergovernmental | 70,360,000 | 2,587,741 | 30,451,873 | 33,039,614 | (37,320,386) |
| Total revenues | 73,384,036 | 5,872,316 | 30,451,873 | 36,324,189 | (37,059,847) |
| **EXPENDITURES** | | | | | |
| Administrative Capital Outlay | | | | | |
| 12 ML WRF Adm Building | 1,583,512 | 1,568,304 | - | 1,568,304 | 15,208 |
| CCWRF Admin Building | 1,325,000 | 122,300 | 15,576 | 137,876 | 1,187,124 |
| Master Plan Update | 1,360,834 | 1,212,671 | 147,226 | 1,359,897 | 937 |
| Op Center Expansion & Renovation | 14,543,060 | 42,920 | 147,163 | 190,083 | 14,352,977 |
| Water Capital Outlay | | | | | |
| 821 Zone Providence Rd BPS Sup | 2,300,000 | - | - | - | 2,300,000 |
| 853 East Zone Transmission | 480,000 | - | - | - | 480,000 |
| 853 W Zone Transmission Main Ph 1 | 24,058,971 | 23,546,663 | 2,800 | 23,549,463 | 509,508 |
| 853 W Zone Transmission Main Ph 2 | 2,073,321 | 2,073,320 | - | 2,073,320 | 1 |
| 853 W Zone Transmission Main Ph 3 | 1,365,580 | 545,491 | 125,338 | 670,829 | 694,751 |
| 853 W Zone Transmission Main Ph 4 | 13,200,000 | - | - | - | 13,200,000 |
| 853 West Hydraulic Modeling | 100,000 | - | 59,164 | 59,164 | 40,836 |
| 880 Zone Charlotte Interconnection | 1,078,000 | - | - | - | 1,078,000 |
| 935 East Zone Tank | 926,000 | - | - | - | 926,000 |
| Advanced Metering Infrastructure | 18,212,625 | 13,380,931 | 2,630,189 | 16,011,120 | 2,201,505 |
| Chestnut Lane Connector Water | 775,000 | - | - | - | 775,000 |
| CRWTP Expansion | 8,962,579 | - | - | - | 8,962,579 |
| CRWTP Mitigation | 35,866 | - | - | - | 35,866 |
| CRWTP Water Pump Upgrade | 925,810 | 786,179 | 76,081 | 862,260 | 63,550 |
| Emerald Woods Water Line | 800,000 | 114,057 | 497,873 | 611,930 | 188,070 |
| Galvanized Water Line Replacement | 905,794 | 836,685 | - | 836,685 | 69,109 |
| Indian Trail Additional Tank | 2,488,000 | - | - | - | 2,488,000 |
| Indian Trail Road Streetscape | 1,100,000 | 15,200 | - | 15,200 | 1,084,800 |
| Lawyers-Rocky River Road Roundabout | 400,000 | - | - | - | 400,000 |
| Marshville Tank Interior Rehabilitation | 1,000,000 | - | 60,801 | 60,801 | 939,199 |
| Marshville Water Tank Rehabilitation | 1,280,406 | 1,059,846 | 47,461 | 1,107,307 | 173,099 |
| Moore Park Water Main Extension | 50,000 | - | 31,200 | 31,200 | 18,800 |
| New Additional Marshville Tank | 3,250,373 | 3,222,863 | 2,306 | 3,225,169 | 25,204 |
| Risk & Resiliency Assessment | 160,000 | - | 88,800 | 88,800 | 71,200 |
| SCADA | 1,714,852 | 202,059 | 115,238 | 317,297 | 1,397,555 |
| SCADA Master Plan Water | 9,200,000 | 3,465,890 | 1,105,568 | 4,571,458 | 4,628,542 |
| Short Water Line Extensions | 20,005,801 | 7,766,827 | 2,599,071 | 10,365,898 | 9,639,903 |
| Stack Road Water Line | 793,488 | 760,403 | - | 760,403 | 33,085 |
| Stallings Road Water Line | 329,077 | 329,076 | - | 329,076 | 1 |
| Storage Tank Rehabilitation | 425,000 | - | - | - | 425,000 |
| Water R&R Program | 4,540,000 | - | - | - | 4,540,000 |
| Water Treatment PFAS Study | 103,000 | 73,950 | 29,050 | 103,000 | - |
| Waxhaw Water Improvements | 430,600 | 418,084 | 187 | 418,271 | 12,329 |
| Yadkin Carbon Dioxide Pilot Study | 50,000 | - | 9,905 | 9,905 | 40,095 |
| Yadkin Distribution System Improvements | 37,450,000 | 3,295,516 | 22,008,272 | 25,303,788 | 12,146,212 |
| Yadkin Program Management | 17,045,420 | 16,797,863 | 49,374 | 16,847,237 | 198,183 |
| Yadkin Raw Water Intake & Pump Station | 160,240,720 | 156,565,558 | 214,051 | 156,779,609 | 3,461,111 |
| Yadkin Water Supply | 4,691,510 | 4,166,280 | - | 4,166,280 | 525,230 |
| Yadkin Water Treatment Plant | 120,655,044 | 117,213,080 | 565,992 | 117,779,072 | 2,875,972 |
| Yadkin-Montgomery County Settlement | 784,943 | 778,318 | - | 778,318 | 6,625 |
| Yadkin-Stanly County Settlement | 1,038,440 | 1,022,986 | - | 1,022,986 | 15,454 |
| Sewer Capital Outlay | | | | | |
| 12 Mile Creek Exp 7.5 to 9 MGD | 56,390,000 | 2,237,798 | 6,037,111 | 8,274,909 | 48,115,091 |
| 12 Mile Creek I&I Abatement | 1,232,981 | 414,955 | 355,181 | 770,136 | 462,845 |
| CCWRF Electrical Improvements | 3,908,962 | 3,848,239 | - | 3,848,239 | 60,723 |
| CCWRF Process Improvements | 4,240,000 | 4,129,769 | - | 4,129,769 | 110,231 |
| Collection System SSES & Rehab | 798,919 | 544,824 | - | 544,824 | 254,095 |
| Crooked Creek Interceptor Improve Ph 1 | 635,129 | 570,196 | 29,554 | 599,750 | 35,379 |
| Crooked Creek Interceptor Improve Ph 2 | 20,670,400 | 2,766,002 | 6,296,504 | 9,062,506 | 11,607,894 |
| Crooked Creek UV Equipment | 3,598,710 | 349,055 | 2,053,206 | 2,402,261 | 1,196,449 |



Continued on next page

**Water and Sewer Capital Project Fund**

**Schedule of Revenues, Expenditures, and Changes**

in Fund Balance - Budget and Actual (Non-GAAP)

From Inception and for the Year Ended June 30, 2025

| | Project Authorization | Prior Years | Actual | Total To Date | Variance Positive (Negative) |
|---|---|---|---|---|---|
| East Fork Interceptor Improvements | 3,829,000 | - | 62,762 | 62,762 | 3,766,238 |
| Eastside #3 Pump Station Improvements | 50,000 | - | 21,819 | 21,819 | 28,181 |
| EDC Industrial Park Pump Station | 3,700,000 | 2,670,658 | 613,315 | 3,283,973 | 416,027 |
| Forest Park Pump Station Improvements | 451,000 | - | 49,850 | 49,850 | 401,150 |
| Grassy Branch WRF Expansion | 11,750,000 | 754,464 | 4,710,240 | 5,464,704 | 6,285,296 |
| Helmsville Force Main Replacement | 800,000 | 30,015 | 466,539 | 496,554 | 303,446 |
| Hwy 74/IT Fairview Rd Replacement | 1,500,000 | - | 37,800 | 37,800 | 1,462,200 |
| Lower Crooked Creek Site B | 4,817,506 | 4,814,760 | - | 4,814,760 | 2,746 |
| Poplin Force Main Relocation | 600,000 | 40,000 | - | 40,000 | 560,000 |
| Poplin Road Pump Station Interim IP | 17,140,281 | 16,157,753 | - | 16,157,753 | 982,528 |
| Potter-Pleasant Plains WW | 2,300,000 | - | - | - | 2,300,000 |
| SCADA Master Plan Wastewater | 9,200,000 | 3,796,064 | 1,128,377 | 4,924,441 | 4,275,559 |
| Sewer PS Rehab Assessment Study | 100,000 | - | 49,232 | 49,232 | 50,768 |
| Six Mile Crk Joe Kerr Manhole Rehab | 60,000 | - | - | - | 60,000 |
| SPCC Extension | 660,000 | - | - | - | 660,000 |
| Stallings-Collection System | 388,200 | 106,200 | - | 106,200 | 282,000 |
| STEG Assessment Waxhaw | 4,120,000 | 238,225 | 10,614 | 248,839 | 3,871,161 |
| STEG Asset Inventory/Assessment | 3,104,302 | 1,851,461 | 4,658 | 1,856,119 | 1,248,183 |
| STEG Indian Trail/Stallings Sewer Replacement | 3,400,000 | - | 168,146 | 168,146 | 3,231,854 |
| Wastewater Pump Station Improvement | 3,377,314 | 136,608 | 103,139 | 239,747 | 3,137,567 |
| Wastewater R&R Program | 2,476,068 | 80,376 | - | 80,376 | 2,395,692 |
| Wastewater Treatment Plant R&R | 300,181 | 179,310 | - | 179,310 | 120,871 |
| Waxhaw Interceptor | 6,243,160 | 6,046,801 | (184,877) | 5,861,924 | 381,236 |
| West Fork 12ML Interceptor Improvement | 13,931,135 | 12,743,466 | 151,265 | 12,894,731 | 1,036,404 |
| WRF Process Evaluation | 591,380 | 481,031 | 86,793 | 567,824 | 23,556 |
| Total expenditures | 670,603,254 | 426,371,350 | 52,879,914 | 479,251,264 | 191,351,990 |
| Revenues over expenditures | (597,219,218) | (420,499,034) | (22,428,041) | (442,927,075) | 154,292,143 |
| **OTHER FINANCING SOURCES** | | | | | |
| Transfers from General Fund | 400,000 | 400,000 | - | 400,000 | - |
| Transfer from General Capital Project Fund | 3,000,000 | 3,000,000 | - | 3,000,000 | - |
| Transfers from water and sewer operating fund | 161,598,365 | 158,365,108 | 5,629,614 | 163,994,722 | 2,396,357 |
| Transfer from special revenue fund | 16,700,000 | 700,000 | 4,902,476 | 5,602,476 | (11,097,524) |
| Transfer in Water Sewer District SDF CRF | 23,782,446 | 17,893,445 | 5,907,201 | 23,800,646 | 18,200 |
| Capital contributions - cash-other | 400,000 | 3,013,714 | 429,549 | 3,443,263 | 3,043,263 |
| Revenue bonds issuance premiums | 8,765,000 | 20,404,154 | - | 20,404,154 | 11,639,154 |
| Revenue bonds issuance | 382,573,407 | 336,523,775 | - | 336,523,775 | (46,049,632) |
| Total other financing sources | 597,219,218 | 540,300,196 | 16,868,840 | 557,169,036 | (40,050,182) |
| Revenues and other financing sources over (under) expenditures | $ - | $ 119,801,162 | (5,559,201) | $ 114,241,961 | $ 114,241,961 |

## FUND BALANCE

| | |
|---|---|
| Beginning of year - July 1 | 119,801,162 |
| End of year - June 30 | $ 114,241,961 |

**Water and Sewer Fund**

**Schedule of Reconciliation of Budgetary Basis (Non-GAAP)**

**to Full Accrual Basis**

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues and other financing sources over (under) expenditures and other financing uses** | | |
| Operating Fund | $ 15,539,280 | $ (12,060,673) |
| Water and Sewer District | - | (17,071,897) |
| Water and Sewer SDF CRF | 4,958,518 | (420,616) |
| Water and Sewer Capital Project Fund | (5,559,201) | 22,946,040 |
| Total | 14,938,597 | (6,607,146) |
| **Reconciling items** | | |
| Amortization of G.O. and revenue bond premium | 1,680,794 | 1,680,794 |
| Payment of debt principal | 11,970,000 | 11,405,000 |
| Increase (decrease) in compensated absences payable | (629,748) | (207,502) |
| Increase (decrease) in interest expense accrual | 47,421 | 44,606 |
| Increase (decrease) in inventories | (525,686) | 556,905 |
| Decrease in allowance for uncollectible accounts | (186,509) | (60,715) |
| Increase (decrease) in net pension asset, separation allowance | 2,118 | (8,098) |
| Increase (decrease) in net other post employment benefit liability | (5,403,433) | 164,744 |
| Capital Outlay | 53,291,262 | 32,012,137 |
| Capital contributions | 21,448,484 | 10,254,323 |
| Gain (loss) on investment in joint venture | (978,448) | (1,297,343) |
| Loss on disposal of capital asset | (7,210) | - |
| Depreciation | (33,915,354) | (29,255,458) |
| Increase (decrease) in pension expense | (667,743) | (1,068,306) |
| Amortization of deferred loss on refundings | (220,934) | (220,934) |
| Amortization of lease assets | (19,177) | (18,088) |
| Amortization of subscription assets | (486,764) | (403,097) |
| Issuance of lease liability | - | (11,476) |
| Issuance of subscription liability | (1,248,928) | (1,135,873) |
| Right to use lease asset | - | 11,476 |
| Right to use subscription asset | 1,248,928 | 1,135,873 |
| Revenue bond arbitrage rebate liability | - | 91,181 |
| Total | 45,399,073 | 23,670,149 |
| Change in net position | $ 60,337,670 | $ 17,063,003 |

**Solid Waste Fund**

**Schedule of Revenues and Expenditures -**

**Budget and Actual (Non-GAAP)**

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

| | Final Budget | Actual | Variance Positive (Negative) | 2024 Actual |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Operating Revenues | | | | |
| Charges for services | $ 13,131,504 | $ 13,306,696 | $ 175,192 | $ 10,097,690 |
| Disposal fees | 480,200 | 695,701 | 215,501 | 711,526 |
| Miscellaneous revenue | - | - | - | 5,339 |
| Other operating revenue | 25,000 | 65,007 | 40,007 | 58,346 |
| Total | 13,636,704 | 14,067,404 | 430,700 | 10,872,901 |
| Nonoperating Revenue | | | | |
| Investment earnings | 100,000 | 622,618 | 522,618 | 641,934 |
| Intergovernmental | - | 20,479 | 20,479 | 20,113 |
| Sale of capital assets | - | 3,198 | 3,198 | 8,538 |
| Total | 100,000 | 646,295 | 546,295 | 670,585 |
| Total revenues | 13,736,704 | 14,713,699 | 976,995 | 11,543,486 |
| **EXPENDITURES** | | | | |
| Personnel | 2,850,971 | 2,750,885 | 100,086 | 2,523,482 |
| Operating expense | 9,938,801 | 8,876,016 | 1,062,785 | 7,423,302 |
| Total expenditures | 12,789,772 | 11,626,901 | 1,162,871 | 9,946,784 |
| Revenues over (under) expenditures | 946,932 | 3,086,798 | 2,139,866 | 1,596,702 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers from General Fund | 650,000 | 650,000 | - | 550,000 |
| Transfers in | | | | |
| Transfers to Solid Waste Capital Project Fund | (1,400,000) | (1,400,000) | - | (1,112,000) |
| Issuance of lease liability | - | - | - | (200) |
| Total other financing sources (uses) | (750,000) | (750,000) | - | (562,200) |
| **APPROPRIATED FUND BALANCE** | 196,932 | - | (196,932) | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ 393,864 | $ 2,336,798 | $ 1,942,934 | $ 1,034,502 |

**Solid Waste Capital Reserve Fund**

**Schedule of Revenues and Expenditures -**

**Budget and Actual (Non-GAAP)**

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

| | Final Budget | Actual | Variance Positive (Negative) | 2024 Actual |
|---|---|---|---|---|
| TOTAL | $ - | $ - | $ - | $ - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses | $ - | $ - | $ - | $ - |

**Solid Waste Capital Project Fund**

**Schedule of Revenues, Expenditures, and Changes**

in Fund Balance - Budget and Actual (Non-GAAP)

From Inception and for the Year Ended June 30, 2025

| | Project Authorization | Prior Years | Actual | Total To Date | Variance Positive (Negative) |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Austin Chaney Site Redesign | $ 3,846,300 | $ 3,613,120 | $ 55,321 | $ 3,668,441 | $ 177,859 |
| C&D Cell Expansion | 700,000 | 117,751 | - | 117,751 | 582,249 |
| Landfill Access Road Widening | 125,000 | - | - | - | 125,000 |
| Scalehouse Renovation | 350,000 | - | - | - | 350,000 |
| Landfill Operations Center | 1,500,000 | - | - | - | 1,500,000 |
| MSW Transfer Station Expansion | 150,000 | - | - | - | 150,000 |
| Total expenditures | 6,671,300 | 3,730,871 | 55,321 | 3,786,192 | 2,885,108 |
| Revenues over expenditures | (6,671,300) | (3,730,871) | (55,321) | (3,786,192) | 2,885,108 |
| **OTHER FINANCING SOURCES** | | | | | |
| Transfers from water and sewer operating fund | 6,671,300 | 5,271,300 | 1,400,000 | 6,671,300 | - |
| Total other financing sources | 6,671,300 | 5,271,300 | 1,400,000 | 6,671,300 | - |
| Revenues and other financing sources over (under) expenditures | $ - | $ 1,540,429 | 1,344,679 | $ 2,885,108 | $ 2,885,108 |

## FUND BALANCE

| | |
|---|---|
| Beginning of year - July 1 | 1,540,429 |
| End of year - June 30 | $ 2,885,108 |

**Solid Waste Fund**

**Schedule of Reconciliation of Budgetary Basis (Non-GAAP)**

**to Full Accrual Basis**

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues and other financing sources over (under) expenditures and other financing uses** | | |
| Operating Fund | $ 2,336,798 | $ 1,034,502 |
| Solid Waste Capital Fund | 1,344,679 | (2,312,893) |
| Total | 3,681,477 | (1,278,391) |
| **Reconciling items** | | |
| Increase (decrease) in compensated absences payable | (68,311) | (6,894) |
| Decrease in allowance for uncollectible accounts | 49,066 | 18,621 |
| Increase (decrease) in net pension asset, separation allowance | 26,654 | (578) |
| Increase (decrease) in net other post employment benefit liability | (707,902) | 39,659 |
| Capital Outlay | 443,012 | 3,565,262 |
| Depreciation | (626,073) | (606,494) |
| Increase in accrued landfill postclosure care costs | (136,054) | 1,020,400 |
| Increase (decrease) in pension expense | (88,877) | (113,712) |
| Amortization of lease assets | (970) | (915) |
| Issuance of lease liability | - | 200 |
| Right to use lease asset | - | (200) |
| Total | (1,109,455) | 3,915,349 |
| Change in net position | $ 2,572,022 | $ 2,636,958 |


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# Internal Service Funds

The Internal Service Funds account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

**Health Benefits Fund** - This fund accounts for amounts from individual departments and employees to pay health benefit costs.

**Workers' Compensation Fund** - This fund accounts for amounts from individual departments to pay workers' compensation claims.

**Property and Casualty Fund** - This fund accounts for amounts from individual departments to pay property and casualty claims and premiums.


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**Health Benefits Fund**
**Schedule of Revenues and Expenditures**
**(Non-GAAP)**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Operating revenues | | | | |
| Interfund charges and employee contributions | $ 26,598,569 | $ 26,635,144 | $ 36,575 | $ 27,044,917 |
| Total | 26,598,569 | 26,635,144 | 36,575 | 27,044,917 |
| Nonoperating revenues | | | | |
| Other operating revenue | - | 44 | 44 | - |
| Investment earnings | 9,705 | 174,761 | 165,056 | 330,704 |
| Total transfers | - | - | - | - |
| Total revenues | 26,608,274 | 26,809,949 | 201,675 | 27,375,621 |
| **EXPENDITURES** | | | | |
| Operating expenditures | | | | |
| Personnel | - | 213 | (213) | - |
| Other operating expenditures | 3,743,916 | 3,551,343 | 192,573 | 3,579,434 |
| Health benefit claims and premiums | 27,164,358 | 27,908,399 | (744,041) | 23,707,072 |
| Total expenditures | 30,908,274 | 31,459,955 | (551,681) | 27,286,506 |
| Revenues over (under) expenditures | (4,300,000) | (4,650,006) | (350,006) | 89,115 |
| **APPROPRIATED FUND BALANCE** | 4,300,000 | - | (4,300,000) | - |
| Revenues and appropriated fund balance over (under) expenditures | $ - | $ (4,650,006) | $ (4,650,006) | $ 89,115 |
| **Reconciliation from budgetary basis (modified accrual) to full accrual basis** | | | | |
| Revenues over expenditures | | $ (4,650,006) | | $ 89,115 |
| Increase (decrease) in health benefit claims payable | | (9,560) | | (25,446) |
| **Change in net position** | | $ (4,659,566) | | $ 63,669 |

**Workers Compensation Fund**
**Schedule of Revenues and Expenditures**
**(Non-GAAP)**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Operating revenues | | | | |
| Interfund charges and employee contributions | $ 795,408 | $ 799,979 | $ 4,571 | $ 680,107 |
| Insurance Reimbursement | - | - | - | 7,474 |
| Total | 795,408 | 799,979 | 4,571 | 687,581 |
| Nonoperating revenues | | | | |
| Investment earnings | 9,017 | 72,172 | 63,155 | 68,378 |
| Total revenues | 804,425 | 872,151 | 67,726 | 755,959 |
| **EXPENDITURES** | | | | |
| Operating expenditures | | | | |
| Personnel | 73,074 | 47,130 | 25,944 | 82,161 |
| Other operating expenditures | 425,626 | 281,569 | 144,057 | 317,309 |
| Worker's compensation claims | 305,725 | 144,893 | 160,832 | 385,704 |
| Total expenditures | 804,425 | 473,592 | 330,833 | 785,174 |
| Revenues over (under) expenditures | - | 398,559 | 398,559 | (29,215) |
| **Reconciliation from budgetary basis (modified accrual) to full accrual basis** | | | | |
| Revenues over expenditures | | $ 398,559 | | $ (29,215) |
| Increase (decrease) in workers' compensation claims payable | | 224,384 | | 22,434 |
| Increase (decrease) in compensated absences payable | | (821) | | 9,620 |
| Increase (decrease) in pension expense | | 5,860 | | 676 |
| Increase (decrease) in net other post employment benefit liability | | (15,079) | | (24,003) |
| **Change in net position** | | $ 612,903 | | $ (20,488) |

**Property and Casualty Fund**
**Schedule of Revenues and Expenditures**
**(Non-GAAP)**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Final Budget | Actual | Variance Positive (Negative) | Actual |
| **REVENUES** | | | | |
| Operating revenues | | | | |
| Interfund charges and employee contributions | $ 2,176,636 | $ 2,181,196 | $ 4,560 | $ 2,332,484 |
| Miscellaneous revenue | - | - | - | 352 |
| Total | 2,176,636 | 2,181,196 | 4,560 | 2,332,836 |
| Nonoperating revenues | | | | |
| Investment earnings | 3,951 | 38,898 | 34,947 | 31,764 |
| Total transfers | - | - | - | - |
| Total revenues | 2,180,587 | 2,220,094 | 39,507 | 2,364,600 |
| **EXPENDITURES** | | | | |
| Operating expenditures | | | | |
| Personnel | 73,074 | 46,977 | 26,097 | 77,444 |
| Property and casualty claims and premiums | 2,219,843 | 1,951,135 | 268,708 | 1,857,374 |
| Total expenditures | 2,292,917 | 1,998,112 | 294,805 | 1,934,818 |
| Revenues over (under) expenditures | (112,330) | 221,982 | 334,312 | 429,782 |
| **APPROPRIATED FUND BALANCE** | 112,330 | - | (112,330) | - |
| Revenues and appropriated fund balance over (under) expenditures | $ - | $ 221,982 | $ 221,982 | $ 429,782 |

| | | |
|---|---|---|
| **Reconciliation from budgetary basis (modified accrual) to full accrual basis** | | |
| Revenues over (under) expenditures | $ 221,982 | $ 429,782 |
| Increase (decrease) in property and casualty claims payable | (38,243) | (97,342) |
| Increase (decrease) in compensated absences payable | (821) | 9,414 |
| Increase (decrease) in pension expense | 5,034 | 936 |
| Increase (decrease) in net other post employment benefit liability | (16,788) | (22,296) |
| **Change in net position** | $ 171,164 | $ 320,494 |


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# Fiduciary Funds

Trust Funds account for assets held by the County in a trustee capacity. Custodial Funds account for assets held by the County as an agent for individuals or other governments.

**Pension Trust Fund**

**Special Separation Allowance Fund** - This fund accounts for the accumulation of resources for the payment of special separation benefits to qualified County employees.

**Other Postemployment Retiree Healthcare Benefits (OPEB) Fund** - This fund accounts for the accumulation of resources for the payment of retirees' healthcare benefits to qualified County employees.

**Custodial Funds**

**Jail Inmate Fund** - This fund accounts for monies held by the Union County Sheriff's Office (Jail) for the benefit of certain individuals.

**Municipal Tax Collection Fund** - This fund accounts for the proceeds of taxes that are collected by the County on behalf of the municipalities within the County.

**Gross Rental Receipts Tax Fund** - This fund accounts for the proceeds of municipalities that levy a local tax on gross receipts derived from the short-term lease or rental of vehicles at retail to the general public, which are collected by the County on behalf of the municipalities within the County.


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**Special Separation Allowance Fund**
**Schedule of Revenues, Expenses, and Changes in**
**Fiduciary Net Position - Pension Trust Fund**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Operating revenues | | |
| Employer contributions | $ 2,981,045 | $ 2,761,020 |
| Net investment income | 320,784 | 63,760 |
| Total revenues | 3,301,829 | 2,824,780 |
| **DEDUCTIONS** | | |
| Operating expenses | | |
| Employee benefits | 1,772,203 | 1,639,110 |
| Revenues under expenses | 1,529,626 | 1,185,670 |
| **NET POSITION** | | |
| Beginning of year-July 1 | 6,301,414 | 5,115,744 |
| End of year-June 30 | $ 7,831,040 | $ 6,301,414 |
| Funds do not reconcile by: | - | (7,831,040) |

**Other Postemployment Retiree Healthcare Benefits (OPEB) Fund**
**Schedule of Revenues, Expenses, and Changes in**
**Fiduciary Net Position - Pension Trust Fund**
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Operating revenues | | |
| Employer contributions | $ 4,487,718 | $ 7,441,924 |
| Net investment income | 7,682,268 | 6,745,335 |
| Total revenues | 12,169,986 | 14,187,259 |
| **DEDUCTIONS** | | |
| Operating expenses | | |
| Employee benefits | 4,487,718 | 4,322,657 |
| Revenues under expenses | 7,682,268 | 9,864,602 |
| **NET POSITION** | | |
| Beginning of year-July 1 | 71,562,727 | 61,698,125 |
| End of year-June 30 | $ 79,244,995 | $ 71,562,727 |
| Funds do not reconcile by: | - | (79,244,995) |

# Additional Financial Data

This section contains additional information on property taxes.

**Schedule of Ad Valorem Taxes Receivable - General Fund**

**Analysis of Current Tax Levy - County-Wide Levy**


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**Schedule of Ad Valorem Taxes Receivable - General Fund**
June 30, 2025

| Fiscal Year | Uncollected Balance June 30, 2024 | Additions and Adjustments | Collections and Credits | Uncollected Balance June 30, 2025 |
|---|---|---|---|---|
| 2024-2025 | $ - | $ 176,883 | $ 70,619 | $ 106,264 |
| 2023-2024 | 499,157 | 245,681,439 | 245,837,359 | 343,237 |
| 2022-2023 | 254,734 | 73,256 | 228,524 | 99,466 |
| 2021-2022 | 127,650 | 129,668 | 194,932 | 62,386 |
| 2020-2021 | 85,047 | 81,738 | 118,016 | 48,769 |
| 2019-2020 | 83,269 | 1,836 | 22,168 | 62,937 |
| 2018-2019 | 93,805 | (1,577) | 8,341 | 83,887 |
| 2017-2018 | 50,640 | (1,080) | 2,390 | 47,170 |
| 2016-2017 | 41,809 | - | 2,610 | 39,199 |
| 2015-2016 | 34,974 | - | 2,383 | 32,591 |
| 2014-2015 | 18,033 | - | 2,180 | 15,853 |
| 2013-2014 | 36,073 | - | 36,073 | - |
| | $ 1,325,191 | $ 246,142,163 | $ 246,525,595 | $ 941,759 |

| | |
|---|---|
| Less: Allowance for uncollectible ad valorem taxes receivable | (254,769) |
| Ad valorem taxes receivable (net) | $ 686,990 |
| | |
| Reconcilement with revenues | |
| Taxes - ad valorem | $ 247,329,501 |
| | |
| Reconciling items | |
| 2025-2026 tax prepayments | 70,619 |
| Write-offs per statute of limitations | 36,073 |
| Collections in advance | (93,874) |
| Interest, advertising cost recovery, and garnishments | (810,487) |
| Foreclosure fees and overpayments | (6,236) |
| Rounding adjustment | (1) |
| Total reconciling items | (803,906) |
| | |
| Total collections and credits | $ 246,525,595 |

# Analysis of Current Tax Levy
## County-Wide Levy
For the Year Ended June 30, 2025

| | County-wide | | | Total Levy | |
|---|---|---|---|---|---|
| | Property Valuation | Rate | Amount of Levy | Property excluding Registered Motor Vehicles | Registered Motor Vehicles |
| Original levy | | | | | |
| Property taxed at current year's rate | $ 40,732,994,296 | 0.5880 | $ 239,488,819 | $ 219,813,170 | $ 19,675,649 |
| Motor vehicles taxed at prior year's rate | 988,644,449 | 0.5880 | 5,808,136 | - | 5,808,136 |
| Motor vehicles taxed at prior year's rate | 12,239,108 | 0.5880 | 72,986 | - | 72,986 |
| Total | 41,733,877,853 | | 245,369,941 | 219,813,170 | 25,556,771 |
| Discoveries | | | | | |
| Property taxed at current year's rate | 116,345,570 | 0.5880 | 684,112 | 684,111 | - |
| Total | 116,345,570 | | 684,112 | 684,111 | - |
| Abatements | | | | | |
| Property taxed at current year's rate | 63,369,782 | 0.5880 | 372,614 | 372,614 | - |
| Total | 63,369,782 | | 372,614 | 372,614 | - |
| Total property valuation | $ 41,786,853,641 | | | | |
| Net levy | | | 245,681,439 | 220,124,668 | 25,556,771 |
| Add: Uncollected taxes at June 30, 2024 | | | 499,157 | 499,157 | - |
| Less: Uncollected taxes at June 30, 2025 | | | (343,237) | (343,237) | - |
| Total collections and credits for 2024-2025 | | | $ 245,837,359 | $ 220,280,588 | $ 25,556,771 |
| Percent current year collected | | | 100.06 % | 100.06 % | 100.00 % |

SECONDARY MARKET DISCLOSURES

| | County-wide | | |
|---|---|---|---|
| | Property Valuation | Rate | Amount of Levy |
| Assessed valuation | | | |
| Assessment ratio | 67% | | |
| Real property | $ 34,382,478,024 | | |
| Personal property | 2,429,655,896 | | |
| Public service companies | 624,722,651 | | |
| | 37,436,856,571 | 0.5880 | $ 220,124,668 |
| Personal property-motor vehicles | 3,349,113,513 | 0.5880 | 19,675,649 |
| Personal property-motor vehicles | 988,644,449 | 0.5880 | 5,808,136 |
| Personal property-motor vehicles | 12,239,108 | 0.5880 | 72,986 |
| | 4,349,997,070 | | 25,556,771 |
| Total | $ 41,786,853,641 | | $ 245,681,439 |

In addition to the county-wide rate, the following table lists the levies by the county on behalf of fire protection districts for the fiscal year ended June 30, 2025:

| | |
|---|---|
| Fire protection districts | $ 16,192,753 |
| Total | $ 16,192,753 |

# Statistical Section

The information presented in this section is provided for additional analysis purposes only and has not been subjected to audit verification as presented.

**Financial Trends** – These tables contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.


| | |
|---|---|
| Net Position by Component | Table 1 |
| Changes in Net Position | Table 2 |
| Fund Balances of Governmental Funds | Table 3 |
| Changes in Fund Balances of Governmental Funds | Table 4 |


**Revenue Capacity** – These tables contain information to help the reader assess the government's most significant local revenue source, the property tax


| | |
|---|---|
| Ad Valorem Taxes-General Fund | Table 5 |
| Assessed Value of Taxable Property | Table 6 |
| Estimated Actual Value of Taxable Property | Table 7 |
| Property Tax Rates – Direct and Overlapping Governments | Table 8 |
| Construction Information | Table 9 |
| Principal Property Taxpayers | Table 10 |
| Property Tax Levies and Collections | Table 11 |


**Debt Capacity** – These tables present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.


| | |
|---|---|
| Ratios of Outstanding Debt by Type | Table 12 |
| Ratios of General Bonded Debt Outstanding | Table 13 |
| Legal Debt Margin Information | Table 14 |
| Pledged Revenue Coverage per Revenue Bond Indenture – Water and Sewer Bonds | Table 15 |
| Pledged Revenue Coverage – Water and Sewer Bonds | Table 16 |


**Demographic and Economic Information** – These tables offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.


| | |
|---|---|
| Demographic and Economic Statistics | Table 17 |
| Principal Employers | Table 18 |


**Operating Information** – These tables contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.


| | |
|---|---|
| Full-time Equivalent Employees by Function/Program | Table 19 |
| Operating Indicators by Function/Program | Table 20 |
| Capital Asset Statistics by Function/Program | Table 21 |


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# Union County, North Carolina
## Net Position by Component
## Last Ten Fiscal Years
## (accrual basis of accounting)

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | Restated 2020 | 2021 | 2022 | 2023 | 2024 (restated) | 2025 |
| Governmental activities: | | | | | | | | | | |
| Net investment in capital assets | $ 50,856,584 | $ 72,437,355 | $ 86,556,007 | $ 98,903,188 | $ 14,861,530 | $ 28,905,072 | $ 50,651,906 | $ 67,197,900 | $ 73,828,805 | $ 104,755,339 |
| Restricted | 62,691,666 | 52,573,379 | 101,469,756 | 97,719,693 | 73,441,423 | 107,862,145 | 89,263,583 | 227,642,813 | 246,301,451 | 70,773,412 |
| Unrestricted | (272,131,081) | (242,163,566) | (319,114,878) | (312,549,502) | (219,769,638) | (242,772,927) | (193,063,777) | (291,579,857) | (333,433,854) | (273,053,871) |
| Total governmental activities net position | $ (158,582,831) | $ (117,152,832) | $ (131,089,115) | $ (115,926,621) | $ (131,466,685) | $ (106,005,710) | $ (53,148,288) | $ 3,260,856 | $ (13,303,598) | $ (97,525,120) |
| Business-type activities: | | | | | | | | | | |
| Net investment in capital assets | $ 180,438,094 | $ 205,909,308 | $ 182,818,412 | $ 142,191,339 | $ 197,711,960 | $ 210,314,809 | $ 242,855,607 | $ 254,079,819 | $ 264,481,592 | $ 308,362,821 |
| Restricted | 913,570 | 876,897 | 18,235,580 | 55,468,003 | 23,555 | 14,087,659 | 4,741,596 | 251,004 | 377,778 | 295,332 |
| Unrestricted | 103,696,563 | 98,608,352 | 109,741,302 | 131,762,175 | 148,377,282 | 140,171,753 | 150,575,115 | 174,561,233 | 183,809,581 | 202,383,224 |
| Total business-type activities net position | 285,048,227 | $ 305,394,557 | $ 310,795,294 | $ 329,421,517 | $ 346,112,797 | $ 364,574,221 | $ 398,172,318 | $ 428,892,056 | $ 448,668,951 | $ 511,041,377 |
| Primary government: | | | | | | | | | | |
| Net investment in capital assets | $ 231,294,678 | $ 278,346,663 | $ 269,374,419 | $ 241,094,527 | $ 212,573,490 | $ 239,219,881 | $ 293,507,513 | $ 321,277,719 | $ 338,310,397 | $ 413,118,160 |
| Restricted | 63,605,236 | 53,450,276 | 119,705,336 | 153,187,696 | 73,464,978 | 121,949,804 | 94,005,179 | 227,893,817 | 246,679,229 | 71,068,744 |
| Unrestricted | (168,434,518) | (143,555,214) | (209,373,576) | (180,787,327) | (71,392,356) | (102,304,174) | (42,488,662) | (117,018,624) | (149,624,273) | (70,670,647) |
| Total primary government net position | 126,465,396 | $ 188,241,725 | $ 179,706,179 | $ 213,494,896 | $ 214,646,112 | $ 258,865,511 | $ 345,024,030 | $ 432,152,912 | $ 435,365,353 | $ 413,516,257 |

## Union County, North Carolina
## Changes in Net Position
## Last Ten Fiscal Years
## (accrual basis of accounting)

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| **Expenses** | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General government | $ 17,427,812 | $ 16,134,611 | $ 15,906,013 | $ 16,065,707 | $ 25,254,536 | $ 28,995,405 | $ 35,354,835 | $ 33,886,683 | $ 38,567,467 | $ 44,067,108 |
| Public safety | 52,402,492 | 57,578,659 | 59,894,161 | 67,026,282 | 72,845,343 | 74,294,108 | 69,232,976 | 92,602,509 | 105,841,345 | 129,619,494 |
| Economic and physical development | 2,729,040 | 2,933,004 | 3,598,518 | 4,905,724 | 4,939,816 | 5,067,559 | 9,308,379 | 5,585,773 | 6,021,141 | 11,509,257 |
| Human services | 38,311,835 | 44,403,278 | 41,198,351 | 45,685,378 | 49,623,331 | 57,758,191 | 53,295,379 | 59,608,975 | 62,297,408 | 80,253,669 |
| Cultural and recreational | 6,996,026 | 7,487,519 | 8,153,459 | 8,341,339 | 8,207,449 | 7,816,884 | 5,507,578 | 8,691,375 | 11,313,809 | 13,928,898 |
| Education | 114,373,247 | 114,522,089 | 117,388,325 | 142,232,139 | 169,570,717 | 140,119,720 | 145,593,143 | 150,878,680 | 220,924,425 | 228,898,675 |
| Interest on long term debt | 12,220,595 | 13,009,921 | 13,236,217 | 12,208,660 | 14,266,021 | 14,003,945 | 12,714,619 | 16,330,847 | 19,262,514 | 17,468,740 |
| Total Governmental Activities | $ 244,461,047 | $ 256,069,081 | $ 259,375,044 | $ 296,465,229 | $ 344,707,213 | $ 328,055,812 | $ 331,006,909 | $ 367,584,842 | $ 464,228,109 | $ 525,745,841 |
| Business-type Activities: | | | | | | | | | | |
| Water and sewer | 37,743,763 | 44,396,330 | 46,256,524 | 50,629,603 | 54,648,868 | 32,709,337 | 66,136,936 | 70,410,768 | 86,797,790 | 129,239,499 |
| Solid waste | 4,480,119 | 4,746,161 | 5,066,103 | 5,183,839 | 6,072,828 | 7,209,309 | 9,020,044 | 9,728,256 | 9,453,996 | 12,866,429 |
| Stormwater | 166,741 | 359,971 | - | - | - | - | - | - | - | - |
| Total Business-type Activities | 42,390,623 | 49,502,462 | 51,322,627 | 55,813,442 | 60,721,696 | 39,918,646 | 75,156,980 | 80,139,024 | 96,251,786 | 142,105,928 |
| Total Expenses | $ 286,851,670 | $ 305,571,543 | $ 310,697,671 | $ 352,278,671 | $ 405,428,909 | $ 367,974,458 | $ 406,163,889 | $ 447,723,866 | $ 560,479,895 | $ 667,851,769 |
| **Program Revenues** | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | $ - | $ - | $ - | $ - | $ 13,561,605 | $ 10,663,324 | $ 11,674,780 | $ 10,293,086 | $ 10,784,988 | $ 10,161,321 |
| Public safety | 7,755,805 | 7,542,449 | 7,986,731 | 7,735,875 | 8,819,461 | 6,796,885 | 8,384,239 | 5,722,681 | 5,998,057 | 8,258,639 |
| Human services | 9,895,788 | 9,602,369 | 4,909,306 | 6,226,127 | 5,091,502 | 8,831,766 | 17,885,198 | 6,405,099 | 8,016,524 | 7,271,008 |
| Other activities | 2,524,474 | 2,966,685 | 9,353,755 | 9,826,010 | 1,777,412 | 4,097,252 | 4,875,776 | 2,959,389 | 3,097,108 | 3,124,216 |
| Operating grants and contributions: | | | | | | | | | | |
| Human services | 20,348,777 | 20,894,206 | 18,200,442 | 17,153,949 | 17,796,125 | 25,547,896 | 16,844,962 | 25,637,633 | 23,958,457 | 21,436,327 |
| Education | 9,119,985 | 10,335,409 | 10,844,845 | 12,193,079 | 13,014,041 | 14,515,306 | 16,286,320 | 17,697,393 | 16,604,681 | 16,253,555 |
| General government | - | - | - | - | 184,258 | 277,055 | 233,567 | 18,407,528 | 5,221,466 | 2,002,354 |
| Other activities | 3,977,275 | 4,828,443 | 4,797,940 | 5,171,314 | 4,619,805 | 4,793,792 | 5,434,206 | 6,752,680 | 7,464,895 | 13,557,043 |
| Capital grants and contributions | 68,520 | 242,226 | - | 16,310 | 423,161 | 294,098 | - | - | 729,811 | 2,337,507 |
| Total Governmental Activities | $ 53,690,624 | $ 56,411,787 | $ 56,093,019 | $ 58,322,664 | $ 65,287,370 | $ 75,817,374 | $ 81,619,048 | $ 93,875,489 | $ 81,875,987 | $ 84,401,970 |
| Business-type Activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Water and sewer | $ 39,992,024 | $ 52,611,512 | $ 50,908,521 | $ 49,747,920 | $ 53,512,791 | $ 33,418,576 | $ 73,917,884 | $ 78,819,459 | $ 79,959,915 | $ 113,294,406 |
| Solid waste | 5,200,090 | 5,581,482 | 5,434,204 | 6,216,595 | 6,890,017 | 7,955,165 | 9,024,723 | 10,114,105 | 10,871,901 | 14,067,404 |
| Stormwater | 46,386 | - | - | - | - | - | - | - | - | - |
| Operating grants and contributions | - | - | - | - | - | - | 12,888 | 4,706,371 | (2,080,152) | 20,479 |
| Capital grants and contributions: | | | | | | | | | | |
| Water and sewer | 17,816,555 | 11,322,960 | 8,363,042 | 13,487,093 | 14,126,775 | 16,088,204 | 22,093,752 | 12,395,716 | 17,297,076 | 63,866,890 |
| Total Business-type Activities | $ 63,055,055 | $ 69,515,954 | $ 64,705,767 | $ 69,451,608 | $ 74,529,583 | $ 57,461,945 | $ 105,049,247 | $ 106,035,651 | $ 106,048,740 | $ 191,249,179 |
| Total Primary Revenues | $ 116,745,679 | $ 125,927,741 | $ 120,798,786 | $ 127,774,272 | $ 139,816,953 | $ 133,279,319 | $ 186,668,295 | $ 199,911,140 | $ 187,924,727 | $ 275,651,149 |
| Net (Expense) /Revenue | | | | | | | | | | |
| Governmental Activities | $ (190,770,423) | $ (199,657,294) | $ (203,282,025) | $ (238,142,565) | $ (279,419,843) | $ (253,238,438) | $ (249,387,861) | $ (273,709,353) | $ (382,352,122) | $ (441,343,871) |
| Business-type Activities | 20,664,432 | 20,013,492 | 13,383,140 | 13,638,166 | 13,824,167 | 17,543,299 | 29,892,267 | 25,896,627 | 9,796,954 | 49,143,251 |
| Total primary government net expense | $ (170,105,991) | $ (179,643,802) | $ (189,898,885) | $ (224,504,399) | $ (265,595,676) | $ (235,695,139) | $ (219,495,594) | $ (247,812,726) | $ (372,555,168) | $ (392,200,620) |

Note: Beginning in fiscal year 2020, General Government revenues were reported separately from Other Activities.

## Union County, North Carolina
## Changes in Net Position (continued)
## Last Ten Fiscal Years
## (accrual basis of accounting)

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| **General Revenues** | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Property taxes levied for general purposes | $ 191,316,580 | $ 194,800,497 | $ 205,216,133 | $ 199,894,266 | $ 205,248,659 | $ 216,215,388 | $ 230,345,003 | $ 240,724,747 | $ 251,629,252 | $ 265,497,193 |
| Local option sales tax | 37,420,598 | 42,828,128 | 44,074,996 | 47,069,786 | 50,242,063 | 58,998,697 | 69,525,750 | 73,534,546 | 74,897,618 | 77,704,144 |
| Other taxes and licenses | 2,622,315 | 2,822,173 | 2,916,298 | 3,182,688 | 3,207,810 | 4,049,677 | 5,137,873 | 4,830,535 | 4,653,156 | 4,034,104 |
| Unrestricted grants and contributions | 115,081 | 120,366 | 180,174 | 160,000 | 167,570 | 257,924 | 308,131 | 130,927 | 220,156 | 493,749 |
| Unrestricted rental income | - | - | - | - | - | - | - | - | - | - |
| Unrestricted investment earnings | 923,829 | 483,772 | 1,910,293 | 5,020,147 | 4,721,500 | (13,767) | (1,006,337) | 10,889,196 | 22,145,721 | 14,530,230 |
| Unrestricted miscellaneous | 714 | 112 | 2 | - | - | - | - | - | - | - |
| Transfers in/out | - | - | - | (2,070,572) | 159,300 | (991,908) | - | - | (1,650,000) | (5,552,476) |
| Gain / (loss) on sale of capital assets | 126,632 | 32,245 | 55,177 | 48,744 | 132,877 | 137,891 | 1,015,363 | 8,546 | - | 415,405 |
| Extraordinary item | - | - | - | - | - | - | - | - | - | - |
| Total general revenues and transfers | 232,525,749 | 241,087,293 | 254,353,073 | 253,305,059 | 263,879,779 | 278,653,902 | 305,325,783 | 330,118,497 | 351,895,903 | 357,122,349 |
| Business-type Activities: | | | | | | | | | | |
| Unrestricted investment earnings | 636,881 | 274,237 | 1,179,405 | 2,850,947 | 2,260,714 | (108,847) | (790,743) | 4,756,503 | 8,318,846 | 7,565,190 |
| Transfers | - | - | - | 2,070,572 | (159,300) | 991,908 | - | - | 1,650,000 | 5,552,476 |
| Gain / (loss) on sale of capital assets | 113,935 | 58,601 | 88,781 | 66,538 | 785,699 | 35,064 | 141,728 | 66,608 | 11,095 | 111,509 |
| Total Business-type activities | 750,816 | 332,838 | 1,268,186 | 4,988,057 | 2,887,113 | 918,125 | (649,015) | 4,823,111 | 9,979,941 | 13,229,175 |
| Total primary government | $ 233,276,565 | $ 241,420,131 | $ 255,621,259 | $ 258,293,116 | $ 266,766,892 | $ 279,572,027 | $ 304,676,768 | $ 334,941,608 | $ 361,875,844 | $ 370,351,524 |
| **Change in Net Position** | | | | | | | | | | |
| Governmental Activities | $ 41,755,326 | $ 41,429,999 | $ 51,071,048 | $ 15,162,494 | $ (15,540,064) | $ 25,415,464 | $ 55,937,922 | $ 56,409,144 | $ (30,456,219) | $ (84,221,522) |
| Business-type Activities | 21,415,248 | 20,346,330 | 14,651,326 | 18,628,223 | 16,691,280 | 18,461,424 | 29,243,252 | 30,719,738 | 19,776,895 | 62,372,426 |
| Total Change in Net Position | $ 63,170,574 | $ 61,776,329 | $ 65,722,374 | $ 33,790,717 | $ 1,151,216 | $ 43,876,888 | $ 85,181,174 | $ 87,128,882 | $ (10,679,324) | $ (21,849,096) |

Table 3

## Union County, North Carolina
## Fund Balances of Governmental Funds
## Last Ten Fiscal Years
## (modified accrual basis of accounting)

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 (restated) | 2025 |
| General Fund | | | | | | | | | | |
| Nonspendable | $ 547,783 | $ 342,875 | $ 176,614 | $ 11,836 | $ 53,650 | $ 37,638 | $ 50,308 | $ 61,142 | $ 70,090 | $ 11,260 |
| Restricted | 19,608,677 | 21,323,211 | 23,728,459 | 39,558,378 | 25,853,559 | 35,636,403 | 37,204,166 | 31,694,610 | 37,155,303 | 38,254,797 |
| Committed | 57,191,296 | 60,642,715 | 62,893,854 | 60,998,762 | 61,510,365 | 61,178,336 | 63,282,510 | 71,391,899 | 71,513,449 | 76,746,600 |
| Assigned | 6,043,138 | 7,284,270 | 9,053,252 | 2,779,068 | 2,933,011 | 22,447,868 | 8,270,719 | 22,169,876 | 25,177,750 | 12,516,923 |
| Unassigned | 9,080,301 | 11,172,122 | 17,025,170 | 6,026,025 | 37,695,947 | 12,260,033 | 26,263,676 | 42,363,037 | 18,081,143 | 22,551,919 |
| Total general fund | $ 92,471,195 | $ 100,765,193 | $ 112,877,349 | $ 109,374,069 | $ 128,046,532 | $ 131,560,278 | $ 135,071,379 | $ 167,680,564 | $ 151,997,735 | $ 150,081,499 |
| All other governmental funds | | | | | | | | | | |
| Restricted: | | | | | | | | | | |
| Special revenue funds | $ 3,632,849 | $ 3,380,379 | $ 3,412,616 | $ 3,850,487 | $ 4,956,214 | $ 6,366,198 | $ 7,336,166 | $ 10,782,074 | $ 10,154,023 | $ 12,006,148 |
| Capital project funds | 38,677,208 | 26,483,745 | 72,131,480 | 52,622,978 | 40,923,839 | 62,491,983 | 43,690,979 | 184,363,582 | 136,380,467 | 61,753,058 |
| Opioid settlement funds | - | - | - | - | - | - | - | - | 1,123,853 | - |
| Assigned: | | | | | | | | | | |
| Capital project funds | 22,168,732 | 16,020,630 | 11,375,682 | - | 78,443,355 | 36,730,333 | 52,333,481 | 55,547,089 | 48,004,583 | 40,914,651 |
| Public Safety | 302,782 | 174,782 | 390,125 | 663,389 | - | - | 179,957 | - | 778,955 | 361,003 |
| Unassigned: | | | | | | | | | | |
| Public Safety | - | - | (142,370) | (1,051,824) | (674,705) | (1,336,113) | - | (17,487) | - | - |
| Special revenue funds | - | - | - | - | - | - | (814,125) | (1,928,875) | (1,711,529) | (46,947) |
| Capital project funds | - | - | - | (8,619,143) | 31,474 | - | - | (11,353,908) | (967,098) | 892,559 |
| Total all other governmental funds | $ 64,781,571 | $ 46,059,536 | $ 87,167,533 | $ 47,465,887 | $ 123,680,177 | $ 104,252,401 | $ 102,726,458 | $ 237,392,475 | $ 193,763,254 | $ 115,880,472 |

Table 4

# Union County, North Carolina
## Changes in Fund Balances of Governmental Funds
## Last Ten Fiscal Years
## (modified accrual basis of accounting)

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 (restated) | 2025 |
| **Revenues** | | | | | | | | | | |
| Ad valorem taxes | $ 192,395,861 | $ 195,274,372 | $ 205,544,367 | $ 200,033,303 | $ 205,018,769 | $ 216,861,127 | $ 230,583,439 | $ 240,745,881 | $ 251,588,359 | $ 265,480,362 |
| Local option sales tax | 37,420,598 | 42,828,128 | 44,074,996 | 47,069,786 | 50,242,063 | 58,998,697 | 69,525,750 | 73,534,546 | 74,897,618 | 77,704,144 |
| Other taxes and licenses | 3,136,056 | 3,652,751 | 3,789,364 | 3,973,402 | 3,954,408 | 4,866,335 | 5,891,944 | 4,830,535 | 4,653,156 | 4,034,104 |
| Intergovernmental revenue | 33,831,925 | 36,527,796 | 34,516,783 | 36,880,791 | 38,003,442 | 52,634,253 | 53,207,574 | 69,741,940 | 55,738,240 | 56,600,690 |
| Permits and fees | 7,472,415 | 7,227,386 | 7,862,126 | 7,372,469 | 8,596,860 | 6,976,032 | 7,616,113 | 5,843,350 | 5,391,603 | 7,138,149 |
| Sales and services | 5,173,794 | 4,599,967 | 5,914,930 | 6,546,595 | 5,749,023 | 4,809,935 | 9,026,258 | 6,223,783 | 6,752,600 | 8,707,436 |
| Investment earnings | 867,318 | 451,706 | 1,824,378 | 4,764,823 | 4,609,079 | 18,714 | (984,026) | 10,695,931 | 21,739,972 | 14,347,766 |
| Miscellaneous | 7,145,607 | 7,583,456 | 7,377,686 | 13,543,304 | 8,182,913 | 9,976,311 | 9,932,134 | 12,268,703 | 15,380,451 | 14,372,088 |
| Total Revenues | 287,443,574 | 298,145,562 | 310,904,630 | 320,184,473 | 324,356,557 | 355,141,404 | 384,799,186 | 423,884,669 | 436,141,999 | 448,384,739 |
| **Expenditures** | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General government | 12,344,165 | 13,165,184 | 13,381,265 | 14,665,382 | 18,002,109 | 26,398,132 | 31,058,589 | 34,581,334 | 38,764,658 | 35,167,170 |
| Public safety | 52,681,383 | 57,008,242 | 62,734,029 | 67,937,224 | 71,873,105 | 70,546,972 | 77,954,992 | 90,896,342 | 96,925,579 | 104,787,519 |
| Economic and physical development | 2,629,698 | 2,813,512 | 3,322,030 | 4,534,087 | 4,601,843 | 4,640,342 | 6,032,724 | 5,180,105 | 4,987,188 | 9,304,462 |
| Human services | 41,848,033 | 43,900,232 | 43,083,568 | 45,941,860 | 47,910,610 | 55,430,052 | 55,889,295 | 59,508,046 | 59,920,506 | 62,372,846 |
| Cultural and recreational | 6,579,913 | 6,888,443 | 7,597,933 | 8,027,154 | 7,332,683 | 6,690,573 | 7,471,269 | 7,906,109 | 9,530,012 | 10,228,246 |
| Intergovernmental: | | | | | | | | | | |
| Education | 94,996,333 | 97,247,541 | 99,713,171 | 103,194,389 | 106,102,982 | 112,899,751 | 115,534,483 | 121,632,240 | 127,350,720 | 135,650,077 |
| Debt Service: | | | | | | | | | | |
| Principal | 33,292,147 | 33,251,165 | 33,201,602 | 44,683,633 | 24,947,000 | 35,820,002 | 36,686,664 | 37,926,505 | 35,046,124 | 42,041,476 |
| Interest and fiscal charges | 14,522,294 | 12,607,982 | 12,355,204 | 12,511,719 | 14,048,665 | 14,204,595 | 13,022,847 | 11,676,872 | 16,091,895 | 16,181,168 |
| Capital Outlay | 23,343,138 | 39,935,681 | 34,419,297 | 59,785,746 | 69,294,756 | 49,078,618 | 55,984,248 | 47,992,142 | 110,730,289 | 108,586,058 |
| Total Expenditures | 282,237,104 | 306,817,982 | 309,808,099 | 361,281,194 | 364,113,753 | 375,709,037 | 399,635,111 | 417,299,695 | 499,346,971 | 524,319,022 |
| Excess (Deficiency) of Revenues over (under) Expenditures | 5,206,470 | (8,672,420) | 1,096,531 | (41,096,721) | (39,757,196) | (20,567,633) | (14,835,925) | 6,584,974 | (63,204,972) | (75,934,283) |
| **Other Financing Sources (Uses)** | | | | | | | | | | |
| Transfers from other funds | 16,932,270 | 21,594,116 | 22,808,549 | 22,750,806 | 42,411,055 | 23,411,185 | 36,159,487 | 55,404,746 | 66,685,391 | 38,864,956 |
| Transfers to other funds | (18,386,710) | (23,349,733) | (24,765,252) | (24,859,011) | (37,863,769) | (24,403,093) | (39,984,787) | (37,618,267) | (68,335,391) | (44,417,432) |
| Transfers to General Fund | | | | | | | | (17,786,479) | - | - |
| Transfer to Water and Sewer Fund | - | - | - | - | - | - | - | - | - | (4,902,476) |
| Proceeds from borrowing | - | - | 54,080,325 | - | 148,561,663 | 5,600,000 | 22,758,117 | 156,153,408 | - | - |
| Proceeds from refunding | 48,555,017 | - | - | - | - | - | - | 26,108,446 | - | - |
| Proceeds from lease | | | | | | | 618,766 | 1,379,623 | 375,674 | 296,512 |
| Proceeds from subscription | | | | | | | | 3,004,974 | 5,167,248 | 1,391,229 |
| Proceeds from land for resale | | | | | | | 350,000 | - | - | - |
| Payments to escrow agent | (48,215,017) | - | - | - | (18,465,000) | - | - | (25,956,223) | - | - |
| Total Other Financing Sources (Uses) | (1,114,440) | (1,755,617) | 52,123,622 | (2,108,205) | 134,643,949 | 4,608,092 | 19,901,583 | 160,690,228 | 3,892,922 | (8,767,211) |
| Net change in fund balances | $ 4,092,030 | $ (10,428,037) | $ 53,220,153 | $ (43,204,926) | $ 94,886,753 | $ (15,959,541) | $ 5,065,658 | $ 167,275,202 | $ (59,312,050) | $ (84,701,494) |
| Debt service as a percentage of non-capital expenditures | 17.0% | 15.9% | 15.3% | 16.2% | 10.7% | 13.8% | 13.3% | 12.3% | 10.4% | 11.2% |

**Table 5**

## Union County, North Carolina
## Ad Valorem Taxes - General Fund
## Last Ten Fiscal Years
## (in thousands of dollars)

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2016** | **2017** | **2018** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| REVENUES | | | | | | | | | | |
| Ad Valorem Taxes | | | | | | | | | | |
| Current year levy | $ 184,604,610 | $ 188,197,662 | $ 198,305,186 | $ 191,662,309 | $ 196,802,461 | $ 204,543,150 | $ 216,833,177 | $ 226,106,700 | $ 236,246,395 | $ 245,931,234 |
| Prior years' levy | 1,641,647 | 1,060,434 | 819,774 | 1,065,474 | 820,652 | 971,484 | 831,018 | 891,069 | 621,504 | 581,544 |
| Penalties and interest | 1,024,575 | 804,102 | 690,864 | 771,674 | 661,454 | 794,559 | 712,619 | 728,664 | 771,800 | 816,723 |
| Total | $ 187,270,832 | $ 190,062,198 | $ 199,815,824 | $ 193,499,457 | $ 198,284,567 | $ 206,309,193 | $ 218,376,814 | $ 227,726,433 | $ 237,639,699 | $ 247,329,501 |

Table 6

**Union County, North Carolina**
**Assessed Value of Taxable Property**
**Last Ten Fiscal Years**
**(in thousands of dollars)**

| Fiscal Year | Tax Year | Real Property | | Personal Property | | Public Service Company Property | Total Taxable Assessed Value | Total Direct Tax Rate |
|---|---|---|---|---|---|---|---|---|
| | | Commercial | Residential | Motor Vehicles | Other | | | |
| 2016 | 2015 | $ 2,553,722 | $ 17,219,581 | $ 2,352,928 | $ 1,283,277 | $ 387,277 | $ 23,796,785 | 0.7765 |
| 2017 | 2016 | 2,549,763 | 17,728,191 | 2,529,384 | 1,358,790 | 413,136 | 24,579,264 | 0.7665 |
| 2018 | 2017 | 2,621,248 | 18,233,252 | 2,615,387 | 1,514,990 | 420,816 | 25,405,693 | 0.7810 |
| 2019 | 2018 | 2,693,966 | 18,851,451 | 2,736,204 | 1,524,403 | 427,253 | 26,233,277 | 0.7309 |
| 2020 | 2019 | 2,209,115 | 20,084,074 | 2,780,755 | 1,617,889 | 372,931 | 27,064,764 | 0.7309 |
| 2021 | 2020 | 2,235,425 | 20,468,176 | 3,134,096 | 1,746,156 | 397,623 | 27,981,476 | 0.7309 |
| 2022 | 2021 | 2,657,843 | 28,442,411 | 3,314,012 | 1,766,952 | 512,487 | 36,693,705 | 0.5880 |
| 2023 | 2022 | 2,722,123 | 29,453,886 | 3,691,635 | 2,003,875 | 557,933 | 38,429,452 | 0.5880 |
| 2024 | 2023 | 2,780,849 | 30,580,192 | 3,952,190 | 2,220,544 | 604,845 | 40,138,620 | 0.5880 |
| 2025 | 2024 | 2,837,064 | 31,545,414 | 4,349,997 | 2,429,656 | 624,723 | 41,786,854 | 0.5880 |

Source: County Assessor's Office

Note: Assessed valuations are established by the Board of County Commissioners at 100% of estimated market value. A revaluation of real property is required by the North Carolina General Statutes at least every eight years. The Board of County Commissioners may accelerate the frequency of revaluations. Prior revaluations were completed for tax years 2015 and 2021.

**Union County, North Carolina**
**Estimated Actual Value of Taxable Property**
**Last Ten Fiscal Years**
**(in thousands of dollars)**

| Fiscal Year | Tax Year | Sales Assessment Ratio | Real Property | Personal Property | | Public Service Company Property | Estimated Actual Taxable Value |
|---|---|---|---|---|---|---|---|
| | | | | Motor Vehicles | Other | | |
| 2016 | 2015 | 99.71% | $ 19,830,812 | $ 2,352,928 | $ 1,283,277 | $ 387,277 | $ 23,854,294 |
| 2017 | 2016 | 95.33% | 21,271,325 | 2,529,384 | 1,358,790 | 413,136 | 25,572,635 |
| 2018 | 2017 | 88.40% | 23,591,063 | 2,615,387 | 1,514,990 | 420,816 | 28,142,256 |
| 2019 | 2018 | 84.48% | 25,503,571 | 2,736,204 | 1,524,403 | 427,253 | 30,191,431 |
| 2020 | 2019 | 79.04% | 28,204,946 | 2,780,755 | 1,617,889 | 372,931 | 32,976,521 |
| 2021 | 2020 | 77.35% | 29,351,779 | 3,134,096 | 1,746,156 | 397,623 | 34,629,654 |
| 2022 | 2021 | 100.00% | 31,100,254 | 3,314,012 | 1,766,952 | 512,487 | 36,693,705 |
| 2023 | 2022 | 82.03% | 39,224,685 | 3,691,635 | 2,003,875 | 557,933 | 45,478,128 |
| 2024 | 2023 | 70.17% | 47,543,168 | 3,952,190 | 2,220,544 | 604,845 | 54,320,747 |
| 2025 | 2024 | 66.97% | 51,340,119 | 4,349,997 | 2,429,656 | 624,723 | 58,744,495 |

Source: County Assessor's Office and NCDOR

Table 8

**Union County, North Carolina**
**Property Tax Rates**
**Direct and Overlapping Governments**
**Last Ten Fiscal Years**

| Fiscal Year Ended June 30 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| TaxYear | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| **Taxes Levied by Union County** | | | | | | | | | | |
| County-wide rate | 0.7765 | 0.7665 | 0.7810 | 0.7309 | 0.7309 | 0.7309 | 0.5880 | 0.5880 | 0.5880 | 0.5880 |
| Supplemental Fire Districts | | | | | | | | | | |
| Allens Crossroads VFD | - | - | - | - | - | 0.0838 | 0.0700 | 0.0689 | 0.0689 | 0.0800 |
| Bakers VFD | - | - | - | - | - | 0.0531 | 0.0335 | 0.0343 | 0.0522 | 0.0638 |
| Beaver Lane VFD | - | - | - | - | - | 0.0843 | 0.0644 | 0.0671 | 0.0671 | 0.0736 |
| Fairview VFD | - | - | - | - | - | 0.0517 | 0.0510 | 0.0503 | 0.0503 | 0.0605 |
| Griffith VFD | - | - | - | - | - | 0.0507 | 0.0215 | 0.0200 | 0.0200 | 0.0229 |
| Hemby VFD | 0.0512 | 0.0485 | 0.0503 | 0.0488 | 0.0488 | 0.0487 | 0.0441 | 0.0441 | 0.0441 | 0.0512 |
| Jackson VFD | - | - | - | - | - | 0.0404 | 0.0288 | 0.0399 | 0.0399 | 0.0502 |
| Lanes Creek VFD | - | - | - | - | - | 0.0792 | 0.0568 | 0.0546 | 0.0546 | 0.0658 |
| New Salem VFD | - | - | - | - | - | 0.0569 | 0.0396 | 0.0384 | 0.0384 | 0.0588 |
| Providence VFD | - | - | - | - | - | 0.0392 | 0.0361 | 0.0375 | 0.0375 | - |
| Sandy Ridge VFD | - | - | - | - | - | 0.0584 | 0.0385 | 0.0329 | 0.0329 | 0.0371 |
| Springs VFD | 0.0474 | 0.0437 | 0.0567 | 0.0552 | 0.0552 | 0.0403 | 0.0422 | 0.0464 | 0.0464 | 0.0552 |
| Stack VFD | - | - | - | - | - | 0.0611 | 0.0455 | 0.0348 | 0.0348 | 0.0508 |
| Stallings VFD | 0.0509 | 0.0503 | 0.0503 | 0.0502 | 0.0502 | 0.0548 | 0.0472 | 0.0478 | 0.0478 | 0.0535 |
| Unionville VFD | - | - | - | - | - | 0.0451 | 0.0616 | 0.0614 | 0.0614 | 0.0677 |
| Waxhaw VFD | 0.0380 | 0.0357 | 0.0413 | 0.0545 | 0.0545 | 0.0526 | 0.0403 | 0.0419 | 0.0419 | 0.0523 |
| Wesley Chapel VFD | 0.0282 | 0.0293 | 0.0293 | 0.0354 | 0.0354 | 0.0392 | 0.0361 | 0.0375 | 0.0375 | 0.0398 |
| Wingate VFD | - | - | - | - | - | 0.0817 | 0.0663 | 0.0670 | 0.0670 | 0.0855 |
| Total County Rates | | | | | | | | | | |
| Maximum | 0.8277 | 0.8168 | 0.8377 | 0.7861 | 0.7861 | 0.8152 | 0.6524 | 0.6551 | 0.6551 | 0.6616 |
| Minimum | 0.7765 | 0.7665 | 0.7810 | 0.7309 | 0.7309 | 0.7309 | 0.5880 | 0.5880 | 0.5880 | 0.5880 |
| Average | 0.8021 | 0.7917 | 0.8094 | 0.7585 | 0.7585 | 0.7731 | 0.6202 | 0.6216 | 0.6216 | 0.6248 |
| **Overlapping Taxes Levied by Municipalities** | | | | | | | | | | |
| City of Monroe | 0.5863 | 0.5863 | 0.5863 | 0.6163 | 0.6163 | 0.6163 | 0.5025 | 0.5025 | 0.5025 | 0.5025 |
| Downtown Monroe District | 0.2190 | 0.2190 | 0.2190 | 0.2190 | 0.2190 | 0.2190 | 0.1950 | 0.1950 | 0.1950 | 0.1950 |
| Town of Fairview | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 |
| Town of Indian Trail | 0.1850 | 0.1850 | 0.1850 | 0.1850 | 0.1850 | 0.1850 | 0.1850 | 0.1850 | 0.1850 | 0.1850 |
| Town of Marshville | 0.4800 | 0.4800 | 0.5100 | 0.5100 | 0.5100 | 0.5100 | 0.4900 | 0.4900 | 0.4900 | 0.5500 |
| Town of Mineral Springs | 0.0250 | 0.0250 | 0.0250 | 0.0250 | 0.0250 | 0.0250 | 0.0210 | 0.0210 | 0.0210 | 0.0210 |
| Town of Stallings | 0.2150 | 0.2150 | 0.2150 | 0.2150 | 0.2150 | 0.2150 | 0.1860 | 0.1860 | 0.1860 | 0.2160 |
| Town of Unionville | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.0200 |
| Town of Waxhaw | 0.3600 | 0.3600 | 0.3600 | 0.3850 | 0.3850 | 0.3850 | 0.3850 | 0.3850 | 0.3850 | 0.3850 |
| Town of Weddington | 0.0520 | 0.0520 | 0.0520 | 0.0520 | 0.0520 | 0.0520 | 0.0480 | 0.0480 | 0.0450 | 0.0250 |
| Town of Wingate | 0.4200 | 0.4200 | 0.4300 | 0.4300 | 0.4300 | 0.4300 | 0.3400 | 0.3400 | 0.3400 | 0.3400 |
| Village of Lake Park | 0.2300 | 0.2300 | 0.2300 | 0.2400 | 0.2500 | 0.2500 | 0.1900 | 0.2025 | 0.2025 | 0.2125 |
| Village of Marvin | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0800 |
| Village of Wesley Chapel | 0.0165 | 0.0165 | 0.0165 | 0.0165 | 0.0165 | 0.0165 | 0.0129 | 0.0129 | 0.0129 | 0.0165 |

Table 9

**Union County, North Carolina**
**Construction Information**
**Last Ten Fiscal Years**
**(in thousands of dollars except for number of units)**

| Fiscal Year | Commercial Construction | | Residential Construction | |
|---|---|---|---|---|
| | Number of Units | Value | Number of Units | Value |
| 2016 | 592 | $ 189,488 | 3751 | $ 370,714 |
| 2017 | 518 | 113,835 | 3445 | 366,948 |
| 2018 | 636 | 203,181 | 3778 | 437,898 |
| 2019 | 589 | 244,562 | 3348 | 356,261 |
| 2020 | 569 | 455,379 | 4018 | 440,606 |
| 2021 | 442 | 214,374 | 5263 | 558,298 |
| 2022 | 528 | 244,896 | 5637 | 758,837 |
| 2023 | 391 | 327,800 | 3793 | 561,897 |
| 2024 | 375 | 217,578 | 4037 | 632,845 |
| 2025 | 390 | 250,450 | 4228 | 668,576 |

Source: Building Permits are compiled from Union County Planning Dept., City of Monroe, and Town of Waxhaw.

Note: Fiscal Year 2021 permit figures have been updated to fully report counts not reflected in the previous year's publication.

**Union County, North Carolina**
**Principal Property Taxpayers**
**Current Year and Nine Years Ago**

| Taxpayer | Type of Business | June 30, 2025 Taxable Assessed Value | Rank | Percentage of Total Assessed Value | June 30, 2016 Taxable Assessed Value | Rank | Percentage of Total Assessed Value |
|---|---|---|---|---|---|---|---|
| Allegheny Technologies Inc. | Metals | $ 377,006,435 | 1 | 0.90 % | $ 169,714,793 | 1 | 0.71 % |
| Duke Energy Carolinas, LLC | Utility | 204,903,607 | 2 | 0.49 % | 91,881,838 | 3 | 0.39 % |
| Charlotte Pipe & Foundry Company | Manufacturing | 199,099,787 | 3 | 0.48 % | 85,170,662 | 4 | 0.36 % |
| Union Electric Membership Corp | Utility | 183,306,428 | 4 | 0.44 % | 127,908,599 | 2 | 0.54 % |
| Piedmont Natural Gas | Utility | 115,791,916 | 5 | 0.28 % | 57,112,580 | 5 | 0.24 % |
| Goulston Technologies Inc | Manufacturing | 78,160,272 | 6 | 0.19 % | - | - | - % |
| AMH NC Properties LP | Home Rentals | 76,227,400 | 7 | 0.18 % | - | - | - % |
| Harris Teeter LLC 2300 | Retail | 73,856,796 | 8 | 0.18 % | - | - | - % |
| Utility Lines Construction Services | Utility | 72,872,260 | 9 | 0.17 % | - | - | - % |
| Consolidated Metco Inc | Manufacturing | 69,468,401 | 10 | 0.16 % | - | - | - % |
| Indian American Monroe Poplin | Retail | - | | - | 31,324,500 | 8 | 0.13 % |
| TDY Industries Inc | Manufacturing | - | | - | 30,456,100 | 9 | 0.13 % |
| CSX Transportation | Utility | - | | - | 27,719,304 | 10 | 0.12 % |
| Wal-Mart Real Estate Business | Retail | - | | - | 41,593,400 | 7 | 0.17 % |
| AEP Industries INC | Manufacturing | - | | - | 42,470,771 | 6 | |
| Total assessed valuation of top 10 taxpayers | | $ 1,450,693,302 | | 3.47 % | $ 705,352,547 | | 2.79 % |
| Total county-wide assessed valuation | | $ 41,786,853,641 | | | $ 23,796,785,051 | | |

Source: County Assessor's Office.

Table 11

**Union County, North Carolina**
**Property Tax Levies and Collections**
**Last Ten Fiscal Years**

| Fiscal Year | Tax Year | Total Tax Levy for Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|---|
| | | | Amount Collected | Percentage of Levy | | Amount Collected | Percentage of Levy |
| 2016 | 2015 | $ 184,680,886 | $ 184,123,235 | 99.7 % | $ 481,373 | $ 184,604,608 | 100.0 % |
| 2017 | 2016 | 188,432,411 | 187,912,101 | 99.7 % | 285,561 | 188,197,662 | 99.9 % |
| 2018 | 2017 | 198,297,575 | 197,993,083 | 99.8 % | 312,102 | 198,305,185 | 100.0 % |
| 2019 | 2018 | 192,056,954 | 191,557,613 | 99.7 % | 104,696 | 191,662,309 | 99.8 % |
| 2020 | 2019 | 197,546,817 | 196,786,125 | 99.6 % | 16,336 | 196,802,461 | 99.6 % |
| 2021 | 2020 | 204,482,872 | 204,496,057 | 100.0 % | 47,092 | 204,543,149 | 100.0 % |
| 2022 | 2021 | 216,861,058 | 216,770,532 | 100.0 % | 62,644 | 216,817,624 | 100.0 % |
| 2023 | 2022 | 225,973,933 | 225,998,455 | 100.0 % | 108,245 | 226,106,700 | 100.1 % |
| 2024 | 2023 | 235,976,975 | 236,177,952 | 100.1 % | 68,443 | 236,246,395 | 100.1 % |
| 2025 | 2024 | 245,681,439 | 245,837,359 | 100.1 % | 93,874 | 245,931,234 | 100.1 % |

**Union County, North Carolina**
**Ratios of Outstanding Debt by Type**
**Last Ten Fiscal Years**

| Fiscal Year | Governmental Activities: General Obligation Bonds | C.O.P.'s and Installment Financing | Lease Liability | Subscription Liability | Total Governmental Activities | Debt to Assessed Value | Percentage of Personal Income | Debt Per Capita |
|---|---|---|---|---|---|---|---|---|
| 2016* | $ 318,941,151 | $ 76,303,778 | $ - | $ - | $ 395,244,929 | 1.66 % | 3.8 % | $ 1,792 |
| 2017* | 289,513,224 | 69,396,598 | - | - | 358,909,822 | 1.46 % | 3.2 % | 1,602 |
| 2018* | 314,233,363 | 62,571,111 | - | - | 376,804,474 | 1.48 % | 3.1 % | 1,629 |
| 2019* | 273,169,328 | 55,808,592 | - | - | 328,977,920 | 1.25 % | 2.6 % | 1,385 |
| 2020* | 380,695,049 | 50,249,706 | - | - | 430,944,755 | 1.58 % | 3.2 % | 1,797 |
| 2021* | 347,174,304 | 50,425,820 | - | - | 397,600,124 | 1.42 % | n/a % | 1,639 |
| 2022* | 336,037,179 | 44,662,934 | 440,498 | - | 381,140,611 | 1.04 % | n/a % | 1,543 |
| 2023* | 458,427,030 | 37,918,794 | 1,539,957 | 1,870,854 | 499,756,635 | 1.30 % | n/a % | 1,967 |
| 2024* | 426,999,703 | 32,223,384 | 1,467,978 | 4,299,293 | 464,990,358 | 1.16 % | n/a % | 1,805 |
| 2025* | 389,444,622 | 26,510,532 | 1,230,528 | 3,982,008 | 421,167,690 | 1.01 % | n/a % | 1,554 |

| Fiscal Year | Business-Type Activities: General Obligation Bonds | Revenue Bonds | Other Long-term Obligations | Lease Liability | Subscription Liability | Total Business-Type Activities | Debt Per Water Connections | Total Primary Government: Total Primary Government | Percentage of Personal Income | Debt Per Capita |
|---|---|---|---|---|---|---|---|---|---|---|
| 2016* | $ - | $ 62,627,835 | $ 9,233,697 | $ - | $ - | $ 71,861,532 | $ 1,554 | $ 467,106,461 | 5.1 % | $ 2,118 |
| 2017* | - | 60,021,984 | 8,250,000 | - | - | 68,271,984 | 1,438 | 427,181,806 | 3.8 % | 1,907 |
| 2018* | - | 121,096,288 | 7,500,000 | - | - | 128,596,288 | 2,708 | 505,400,762 | 4.2 % | 2,184 |
| 2019* | - | 194,866,255 | 6,750,000 | - | - | 201,616,255 | 3,992 | 530,594,175 | 4.2 % | 2,234 |
| 2020* | - | 160,269,930 | - | - | - | 160,269,930 | 3,084 | 591,214,685 | 4.3 % | 2,465 |
| 2021* | - | 482,992,769 | - | - | - | 482,992,769 | 9,022 | 880,592,893 | n/a % | 3,629 |
| 2022* | - | 476,711,975 | - | - | - | 476,711,975 | 8,618 | 857,852,586 | n/a % | 3,472 |
| 2023* | - | 464,156,181 | - | 75,352 | 69,833 | 464,301,366 | 8,176 | 964,058,001 | n/a % | 3,794 |
| 2024* | - | 451,070,387 | - | 67,365 | 687,868 | 451,825,620 | 7,889 | 916,815,978 | n/a % | 3,558 |
| 2025* | - | 437,419,593 | - | 46,970 | 1,361,473 | 438,828,036 | 7,558 | 859,995,726 | n/a % | 3,225 |

* - Includes unamortized premiums.

**Union County, North Carolina**
**Ratios of General Bonded Debt Outstanding**
**Last Ten Fiscal Years**

| Fiscal Year | General Obligation Debt: Total General Obligation Debt | Percentage of Actual Taxable Value of Property | Debt Per Capita |
|---|---|---|---|
| 2016 | $ 318,941,151 | 1.25 % | $ 1,446 |
| 2017 | 289,513,224 | 1.11 % | 1,221 |
| 2018 | 314,233,363 | 1.24 % | 1,358 |
| 2019 | 273,169,328 | 1.04 % | 1,150 |
| 2020 | 380,695,049 | 1.40 % | 1,587 |
| 2021 | 347,174,304 | 1.24 % | 1,431 |
| 2022 | 336,037,179 | 0.92 % | 1,360 |
| 2023 | 458,427,030 | 1.19 % | 1,804 |
| 2024 | 426,999,703 | 1.06 % | 1,657 |
| 2025 | 389,444,622 | 0.93 % | 1,437 |

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

# Union County, North Carolina
## Legal Debt Margin Information
## Last Ten Fiscal Years

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| Assessed value of taxable property (in 000's) | $ 23,796,785 | $ 24,579,264 | $ 25,405,693 | $ 26,233,277 | $ 27,064,764 | $ 27,981,476 | $ 36,693,704 | $ 38,429,452 | $ 40,138,620 | $ 41,786,854 |
| Applicable percentage: | x 0.08 | x 0.08 | x 0.08 | x 0.08 | x 0.08 | x 0.08 | x 0.08 | x 0.08 | x 0.08 | x 0.08 |
| Debt limit - 8 percent of assessed value | 1,903,742,804 | 1,966,341,124 | 2,032,455,440 | 2,098,662,160 | 2,165,181,120 | 2,238,518,080 | 2,935,496,320 | 3,074,356,160 | 3,211,089,600 | 3,342,948,320 |
| Gross debt | | | | | | | | | | |
| General obligation debt | 300,545,000 | 273,565,000 | 296,700,000 | 258,290,000 | 352,718,000 | 321,833,000 | 311,187,000 | 414,172,000 | 385,927,000 | 351,357,000 |
| Authorized and unissued | - | 104,320,000 | 54,320,000 | 54,320,000 | 54,320,000 | - | - | 32,725,000 | 32,725,000 | 72,150,000 |
| Certificates of Participation | 67,565,000 | 62,320,000 | 57,050,000 | 51,885,000 | 46,815,000 | 41,880,000 | 36,980,000 | 29,795,000 | 25,135,000 | 20,280,000 |
| Installment Financing | 3,201,399 | 2,175,234 | 1,108,633 | - | - | 5,600,000 | 5,226,000 | 4,852,000 | 4,478,000 | 4,104,000 |
| NC Clean Water Revolving Loan | 9,233,697 | 8,250,000 | 7,500,000 | 6,750,000 | - | - | - | - | - | - |
| | 380,545,096 | 450,630,234 | 416,678,633 | 371,245,000 | 453,853,000 | 369,313,000 | 353,393,000 | 481,544,000 | 448,265,000 | 447,891,000 |
| Less: Sewer bonds issued and outstanding | - | - | - | - | - | - | - | - | - | - |
| NC Clean Water Revolving Loan | (9,233,697) | (8,250,000) | (7,500,000) | (6,750,000) | - | - | - | - | - | - |
| | (9,233,697) | (8,250,000) | (7,500,000) | (6,750,000) | - | - | - | - | - | - |
| Total amount of debt applicable to debt limit | 371,311,399 | 442,380,234 | 409,178,633 | 364,495,000 | 453,853,000 | 369,313,000 | 353,393,000 | 481,544,000 | 448,265,000 | 447,891,000 |
| Legal debt margin | $ 1,532,431,405 | $ 1,523,960,890 | $ 1,623,276,807 | $ 1,734,167,160 | $ 1,711,328,120 | $ 1,869,205,080 | $ 2,582,103,320 | $ 2,592,812,160 | $ 2,762,824,600 | $ 2,895,057,320 |
| Legal debt margin as a percentage of the debt limit | 80.50% | 82.81% | 79.87% | 82.63% | 79.04% | 83.50% | 87.96% | 84.34% | 86.04% | 86.60% |

Table 15

**Union County, North Carolina**
**Pledged Revenue Coverage per Revenue Bond Indenture**
**Water and Sewer Bonds**
**Last Ten Fiscal Years**

| Fiscal Year | Revenues | Current Expenses | Net Revenues Available for Debt Service | 20% Preceding Year's Surplus | Senior Debt Service | Subordinate Debt Service | Total Debt Service | Adj. Total Debt Service + 20% Senior Debt | Coverage Tests: Adj. Net Rev / Adj. Dbt. Svc. | Coverage Tests: Net Rev / Total Dbt. Svc. |
|---|---|---|---|---|---|---|---|---|---|---|
| 2016 | $ 39,566,770 | $ 23,088,726 | $ 16,478,044 | n/a | $ 4,395,673 | $ 1,220,566 | $ 5,616,239 | $ 6,495,374 | 2.54 | 2.93 |
| 2017 | 43,316,500 | 24,128,401 | 19,188,099 | n/a | 4,185,374 | 1,195,562 | 5,380,936 | 6,218,011 | 3.09 | 3.57 |
| 2018 | 52,189,497 | 26,876,944 | 25,312,553 | n/a | 5,978,606 | 936,863 | 6,915,469 | 8,111,190 | 3.12 | 3.66 |
| 2019 | 57,433,831 | 30,006,897 | 27,426,934 | n/a | 8,636,232 | 919,875 | 9,556,107 | 11,283,353 | 2.43 | 2.87 |
| 2020 | 62,713,139 | 31,597,835 | 31,115,304 | n/a | 8,804,110 | 865,515 | 9,669,625 | 11,430,447 | 2.72 | 3.22 |
| 2021 | 72,390,813 | 33,187,769 | 39,203,044 | n/a | 7,411,300 | - | 7,411,300 | 8,893,560 | 4.41 | 5.29 |
| 2022 | 86,496,692 | 34,552,552 | 51,944,140 | n/a | 10,315,050 | - | 10,315,050 | 12,378,060 | 4.20 | 5.04 |
| 2023 | 91,239,890 | 35,537,209 | 55,702,681 | n/a | 21,062,986 | - | 21,062,986 | 25,275,583 | 2.20 | 2.64 |
| 2024 | 92,148,910 | 43,161,432 | 48,987,478 | n/a | 25,737,421 | - | 25,737,421 | 30,884,905 | 1.59 | 1.90 |
| 2025 | 103,625,919 | 52,537,460 | 51,088,459 | n/a | 25,739,471 | - | 25,739,471 | 30,887,365 | 1.65 | 1.98 |

Table 16

**Union County, North Carolina**
**Pledged Revenue Coverage**
**Water and Sewer Bonds**
**Last Ten Fiscal Years**

| Fiscal Year | Revenues | Current Expenses | Net Revenues Available for Debt Service | Revenue Bond Debt Service | | Coverage |
|---|---|---|---|---|---|---|
| | | | | Principal | Interest | |
| 2016 | $ 39,566,770 | $ 23,088,726 | $ 16,478,044 | $ 1,735,000 | $ 1,895,513 | 4.54 |
| 2017 | 43,316,500 | 24,128,401 | 19,188,099 | 2,395,000 | 2,339,646 | 4.05 |
| 2018 | 52,189,497 | 26,876,944 | 25,312,553 | 2,475,000 | 3,945,954 | 3.94 |
| 2019 | 57,433,831 | 30,006,897 | 27,426,934 | 4,240,000 | 4,396,232 | 3.18 |
| 2020 | 62,713,139 | 31,597,835 | 31,115,304 | 4,395,000 | 4,409,110 | 3.53 |
| 2021 | 72,390,813 | 33,187,769 | 39,203,044 | 4,390,000 | 3,021,300 | 5.29 |
| 2022 | 86,496,692 | 34,552,552 | 51,944,140 | 4,600,000 | 5,715,050 | 5.04 |
| 2023 | 91,239,890 | 35,537,209 | 55,702,681 | 10,875,000 | 10,187,986 | 2.64 |
| 2024 | 92,148,910 | 43,161,432 | 48,987,478 | 11,405,000 | 14,332,421 | 1.90 |
| 2025 | 103,625,919 | 52,537,460 | 51,088,459 | 11,970,000 | 13,769,471 | 1.98 |

Table 17

**Union County, North Carolina**
**Demographic and Economic Statistics**
**Last Ten Fiscal Years**

| Fiscal Year | Population (1) | Personal Income (thousands of dollars) (2) | Capita Personal Income (2) | School Enrollment (3) | Unemployment Rate (4) | Sales (5) (thousands of dollars) |
|---|---|---|---|---|---|---|
| 2016 | 220,546 | $ 10,812,551 | $ 47,729 | 41,780 | 4.3 % | $ 1,799,712 |
| 2017 | 224,029 | 11,486,771 | 49,709 | 42,000 | 4.0 % | 2,018,468 |
| 2018 | 231,366 | 12,216,381 | 51,802 | 41,500 | 3.6 % | 2,068,107 |
| 2019 | 237,477 | 12,812,641 | 53,417 | 41,372 | 3.9 % | 2,191,524 |
| 2020 | 239,859 | 13,895,901 | 56,820 | 41,395 | 7.2 % | 2,326,821 |
| 2021 | 242,657 | 15,781,383 | 64,609 | 39,767 | 4.0 % | 2,869,555 |
| 2022 | 247,058 | 17,321,220 | 69,515 | 40,456 | 3.5 % | 3,381,460 |
| 2023 | 254,070 | 18,606,363 | 72,553 | 41,278 | 3.1 % | 3,652,424 |
| 2024 | 257,682 | n/a | n/a | 41,497 | 3.8 % | 3,749,152 |
| 2025 | 266,672 | n/a | n/a | 40,459 | 3.3 % | 3,868,325 |

Sources:

1. North Carolina State Demographic Unit
2. United States Dept of Commerce, Bureau of Economic Analysis
3. Amounts are estimated by UCPS. https://www.ucps.k12.nc.us/Page/218
4. North Carolina Department of Commerce, Labor Market Publications
5. North Carolina Department of Revenue

**Union County, North Carolina**
**Principal Employers**
**Current Year and Nine Years Ago**

| | | 2025 | | 2016 | |
|---|---|---|---|---|---|
| **Employer** | **Type of Business** | **Employees** | **Rank** | **Employees** | **Rank** |
| Union County Schools | Educational Services | 1,000+ | 1 | 1,000+ | 1 |
| County of Union | Public Administration | 1,000+ | 2 | 1,000+ | 5 |
| Tyson Farms Inc | Manufacturing | 1,000+ | 3 | 1,000+ | 2 |
| ATI Specialty Materials LLC | Manufacturing | 1,000+ | 4 | - | - |
| Harris Teeter | Retail Trade | 1,000+ | 5 | 1,000+ | 4 |
| Utility Lines Construction | Construction | 1,000+ | 6 | - | - |
| Wingate University | Educational Services | 1,000+ | 7 | 500-999 | 13 |
| Wal-Mart Associates Inc | Retail Trade | 500-999 | 8 | 500-999 | 6 |
| City of Monroe | Public Administration | 500-999 | 9 | 500-999 | 8 |
| Atrium Health | Health Care and Social Assistance | 500-999 | 10 | - | - |
| TDY Industries | Manufacturing | - | - | 1,000+ | 3 |
| Pilgrims Pride Corporation | Manufacturing | 500-999 | - | 500-999 | 7 |
| Unicon INC | Agriculture, Forestry, Fishing and Hunting | - | - | - | 9 |
| Scott Technologies Inc | Manufacturing | - | - | - | 10 |

Source: North Carolina Department of Commerce

Table 19

**Union County, North Carolina**
**Full-time Equivalent Employees by Function / Program**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Governmental activities:** | | | | | | | | | | |
| General government | | | | | | | | | | |
| Board of County Commissioners | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 1.1 | 1.1 | 2.1 | 2.1 | 2.1 |
| County Manager's Office | 5.0 | 4.5 | 4.5 | 4.8 | 2.8 | 4.5 | 5.5 | 5.5 | 6.6 | 11.5 |
| Economic Development | - | - | - | - | - | - | - | - | - | 5.3 |
| Legal Department | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 7.0 | 7.0 | 7.0 | 7.0 | 9.1 |
| Human Resources Administration | 8.1 | 9.1 | 9.1 | 9.1 | 10.3 | 10.3 | 10.3 | 10.0 | 8.8 | 8.1 |
| Finance | 8.8 | 9.8 | 9.8 | 10.9 | 13.9 | 9.0 | 11.0 | 10.0 | 11.5 | 11.5 |
| Budget Management | - | - | - | - | - | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Tax Administration | 48.7 | 50.4 | 50.9 | 52.9 | 54.4 | 54.4 | 54.7 | 54.7 | 56.7 | 55.7 |
| Board of Elections | 18.1 | 17.1 | 13.0 | 15.5 | 18.8 | 20.7 | 18.4 | 18.6 | 27.0 | 10.4 |
| Register of Deeds | 10.5 | 10.6 | 10.5 | 11.4 | 11.4 | 12.4 | 12.9 | 11.9 | 12.3 | 12.3 |
| Information Technology | 11.1 | 12.1 | 13.1 | 15.2 | 14.3 | 19.2 | 19.2 | 19.2 | 19.6 | 20.1 |
| Public Communications | - | - | - | - | 5.0 | 6.0 | 6.0 | 6.3 | 6.3 | 7.6 |
| Procurement | 5.1 | 5.1 | 5.2 | 5.2 | 5.2 | 5.4 | 7.4 | 7.5 | 7.5 | 7.5 |
| Fleet | - | - | - | - | 5.0 | 5.0 | 5.0 | 5.0 | 7.0 | 9.0 |
| Facilities Management | 5.1 | 5.1 | 13.0 | 15.1 | 18.5 | 21.5 | 27.5 | 27.0 | 28.0 | 31.0 |
| Outside Agencies - Business Partners | - | - | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Security & Risk Magagement | - | - | - | - | - | - | - | - | 1.4 | 5.0 |
| Public safety | | | | | | | | | | |
| Sheriff's Office | 295.9 | 300.6 | 308.9 | 325.2 | 328.8 | 332.8 | 345.8 | 356.3 | 365.5 | 363.5 |
| Emergency Communications | 42.2 | 50.0 | 54.0 | 52.0 | 52.4 | 53.3 | 54.3 | 54.3 | 53.7 | 53.6 |
| Emergency Management | 1.3 | 1.3 | 1.3 | 1.6 | 2.4 | 2.3 | 3.3 | 3.3 | 3.8 | 3.8 |
| Fire Marshal's Office | 5.3 | 4.3 | 5.3 | 7.6 | 7.4 | 7.3 | 7.3 | 7.3 | 7.3 | 7.3 |
| Building Code Enforcement | 18.9 | 19.8 | 19.8 | 26.0 | 27.6 | 29.1 | 31.1 | 35.1 | 34.1 | 34.8 |
| Economic and physical development | | | | | | | | | | |
| Planning & Zoning Services | 5.3 | 6.3 | 6.3 | 3.2 | 4.2 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Agricultural Services | 12.3 | 12.4 | 14.4 | 14.4 | 15.1 | 17.4 | 17.6 | 17.8 | 9.0 | 8.0 |
| Soil & Water Conservation | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Human services | | | | | | | | | | |
| Human Services Administration | - | - | - | - | - | 54.9 | 55.3 | 54.9 | 51.4 | 47.4 |
| Community Support & Outreach | - | - | - | 32.9 | 35.5 | 40.0 | 38.3 | 38.7 | 39.1 | 39.1 |
| Environmental Health | - | - | - | 25.7 | 27.5 | 27.5 | 27.5 | 27.5 | 27.7 | 28.3 |
| Public Health | 90.4 | 95.7 | 94.4 | 72.8 | 89.0 | 70.3 | 83.0 | 83.8 | 89.0 | 87.7 |
| Social Services | 216.1 | 231.6 | 225.9 | 252.6 | 281.5 | 240.0 | 243.2 | 247.2 | 264.4 | 266.4 |
| Transportation | 36.0 | 37.0 | 60.0 | 35.7 | 36.4 | 35.1 | 35.8 | 34.4 | 36.2 | 39.2 |
| Veterans Services | 4.0 | 4.0 | 4.0 | 4.0 | 5.1 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Cultural and recreational | | | | | | | | | | |
| Library Services | 54.0 | 54.0 | 55.0 | 53.7 | 53.9 | 57.0 | 59.8 | 64.8 | 77.1 | 77.5 |
| Parks & Recreation | 24.7 | 25.7 | 26.8 | 27.5 | 28.3 | 28.3 | 29.7 | 29.7 | 29.7 | 30.3 |
| Sub-total | 935.0 | 974.6 | 1,014.3 | 1,084.1 | 1,163.8 | 1,189.8 | 1,236.0 | 1,257.9 | 1,307.8 | 1,311.1 |
| **Business-type activities:** | | | | | | | | | | |
| Union County Water | 93.9 | 99.9 | 116.5 | 129.4 | 143.8 | 153.4 | 160.7 | 175.1 | 181.7 | 186.3 |
| Solid Waste | 20.6 | 21.6 | 22.4 | 22.5 | 27.9 | 31.9 | 31.6 | 37.2 | 37.1 | 36.8 |
| Stormwater | 1.0 | - | - | - | - | - | - | - | | |
| Sub-total | 115.5 | 121.5 | 138.9 | 151.9 | 171.7 | 185.3 | 192.3 | 212.3 | 218.8 | 223.1 |
| Total | 1,050.5 | 1,096.1 | 1,153.2 | 1,236.0 | 1,335.5 | 1,375.1 | 1,428.3 | 1,470.2 | 1,526.6 | 1,534.2 |

**Union County, North Carolina**
**Operating Indicators by Function / Program**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Government:** | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Number of full-time employees | 864 | 864 | 898 | 951 | 1,013 | 1,048 | 1,123 | 1,256 | 1,155 | 1,189 |
| Number of part-time employees | 72 | 98 | 106 | 157 | 159 | 123 | 82 | 187 | 153 | 152 |
| Elections | | | | | | | | | | |
| Number of registered voters | 145,645 | 148,448 | 154,300 | 150,789 | 160,261 | 159,957 | 168,355 | 173,272 | 180,072 | 177,104 |
| Information Systems (and GIS) | | | | | | | | | | |
| Number of users in system | 1,242 | 1,257 | 1,883 | 1,772 | 1,815 | 1,828 | 1,346 | 1,501 | 1,577 | 1,617 |
| General Services | | | | | | | | | | |
| Number of vehicle service requests | 4,501 | 4,629 | 4,462 | 4,552 | 4,518 | 4,683 | 4,491 | 4,928 | 5,095 | 4,089 |
| Fire Services | | | | | | | | | | |
| Number of volunteer fire personnel | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 985 | 985 | 985 |
| Number of inspections | 1,106 | 906 | 1,172 | 1,798 | 1,375 | 1,079 | 2,448 | 2,587 | 2,366 | 3,006 |
| Human services | | | | | | | | | | |
| Public Health | | | | | | | | | | |
| Number of patients | 6,786 | 10,198 | 8,904 | 6,497 | 4,382 | 3,664 | 11,031 | 4,744 | 6,898 | 6,969 |
| Number of visits | 15,716 | 17,508 | 15,099 | 12,728 | 10,667 | 9,211 | 18,110 | 11,246 | 12,421 | 13,737 |
| Social Services | | | | | | | | | | |
| Number of client visits | 47,064 | 53,125 | 58,693 | 58,803 | 44,275 | 50,589 | 46,354 | 19,976 | 57,989 | 58,847 |
| Transportation and Nutrition | | | | | | | | | | |
| Number of trips | 74,176 | 75,342 | 69,402 | 79,674 | 1,417 | 67,437 | 71,335 | 75,784 | 78,105 | 82936 |
| Congregate, home delivered and supplemental meals | 70,497 | 75,134 | 71,963 | 66,978 | 101,619 | 146,204 | 138,263 | 117,750 | 83,555 | 68,298 |
| Veterans Services | | | | | | | | | | |
| Number of visitors | 3,652 | 3,576 | 3,556 | 3,628 | 3,048 | 1,956 | 2,072 | 2,293 | 2,179 | 1907 |
| Number of phone calls | 12,166 | 11,047 | 11,215 | 12,472 | 12,464 | 11,336 | 9,652 | 11,157 | 8,870 | 7974 |
| Cultural and recreational | | | | | | | | | | |
| Library | | | | | | | | | | |
| Number of volumes | 207,748 | 190,370 | 166,742 | 145,582 | 149,573 | 145,944 | 133,872 | 139,443 | 155,165 | 140,168 |
| Education | | | | | | | | | | |
| Number of licensed employees | N/A | 2,976 | 2,603 | 3,111 | 3,117 | 2,873 | 2,819 | 2,786 | 2,646 | 2,660 |
| Student Population: | | | | | | | | | | |
| Number of UCPS students | 41,780 | 42,000 | 41,500 | 41,300 | 41,395 | 41,500 | 41,200 | 41,278 | 41,451 | 40,459 |
| Number of charter school students* | - | - | - | - | - | - | - | 4,250 | 4,523 | 4,785 |
| Number of virtual students* | - | - | - | - | - | - | - | 157 | 173 | 225 |
| Total student population | 41,780 | 42,000 | 41,500 | 41,300 | 41,395 | 41,500 | 41,200 | 45,685 | 46,147 | 45,469 |
| **Business-type Activities:** | | | | | | | | | | |
| **Personnel** | | | | | | | | | | |
| **Number of full-time employees** | 109 | 107 | 126 | 137 | 155 | 167 | 183 | 203 | 168 | 174 |
| **Number of part-time employees** | 7 | 18 | 21 | 18 | 18 | 16 | 8 | 10 | 4 | 3 |
| Water and Sewer | | | | | | | | | | |
| Average daily consumption in gallons (in 000's) | 13,100 | 13,880 | 13,870 | 14,160 | 14,228 | 14,206 | 15,020 | 15,140 | 15740 | 15,210 |
| Number of water service connections | 46,236 | 47,489 | 49,363 | 50,509 | 51,961 | 53,537 | 55,315 | 56,789 | 57274 | 58,061 |
| Number of sewer service connections | 33,631 | 34,711 | 36,402 | 37,319 | 38,834 | 40,169 | 41,742 | 43,002 | 43587 | 44,389 |

Source: Various county departments
*New data requested by the Board of County Commissioners for FY 2023 and beyond

Table 21

**Union County, North Carolina**
**Capital Asset Statistics by Function / Program**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Government:** | | | | | | | | | | |
| Tax Administration | | | | | | | | | | |
| Number of tax parcels | 113,574 | 118,525 | 117,378 | 118,431 | 125,580 | 133,457 | 127,632 | 108,877 | 132,603 | 132,618 |
| Elections | | | | | | | | | | |
| Number of precincts | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 54 | 54 |
| Public safety | | | | | | | | | | |
| Law Enforcement (and AC) | | | | | | | | | | |
| Number of stations | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Number of patrol units | 332 | 335 | 278 | 284 | 299 | 299 | 307 | 313 | 323 | 338 |
| Fire Services | | | | | | | | | | |
| Number of stations-main | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 16 | 17 |
| Number of stations-sub | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 9 | 10 |
| Cultural and recreational | | | | | | | | | | |
| Library | | | | | | | | | | |
| Number of libraries | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Parks and Recreation | | | | | | | | | | |
| Number of parks | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Number of acres in parks | 1,290 | 1,290 | 1,290 | 1,290 | 1,290 | 1,290 | 1,290 | 1,290 | 1,290 | 1,290 |
| Number of acres in lakes | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 |
| Education | | | | | | | | | | |
| Number of UCPS schools | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| Number of UCPS classrooms | N/A | 2,379 | 2,075 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,094 | 2,300 |
| **Business-type activities:** | | | | | | | | | | |
| Water and Sewer | | | | | | | | | | |
| Number of fire hydrants | 4,843 | 4,964 | 5,041 | 5,096 | 5,189 | 5,279 | 5,528 | 5,677 | 5,666 | 5,782 |
| Miles of water mains | 1,043 | 1,065 | 1,082 | 1,095 | 1,114 | 1,132 | 1,119 | 1,141 | 1,174 | 1,217 |
| Miles of sewer mains | 663 | 684 | 698 | 708 | 727 | 741 | 736 | 758 | 772 | 709 |

Source: Various county departments