

**Special Revenue Ordinance 96C
for the Catawba Nuclear Funds Program**

BE IT ORDAINED by the Board of County Commissioners of Union County, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following special revenue project ordinance is hereby adopted:

Section 1: This ordinance is to budget expenditures to be funded from payments issued by Duke Energy for emergency preparedness services at the Catawba nuclear power facility.

Section 2: The officers of this unit are hereby directed to proceed with the Catawba Nuclear Funds Program project within the terms of the guidelines as set forth by federal, state, and local governments, Generally Accepted Accounting Principles (GAAP), and the budget contained herein.

Section 3: The following amounts are appropriated for the project and authorized for expenditures:

Expenditure Funds:	
Salaries & Wages - PT/Temp	\$ 96,950
FICA Contributions	\$ 3,050
Wearing Apparel	\$ 12,605
Food and Provisions	\$ 2,131
Printing and Office Supplies	\$ 2,415
Tools and Supplies	\$ 204,919
Telephone and Communications	\$ 29,626
Postage	\$ 41
Maint & Repairs-Equipment	\$ 1,277
Maint & Repairs-Fuel Gas	\$ 5
Professional Services	\$ 68,952
Dues and Memberships	\$ 200
Other Equipment	\$ 94,304
TOTAL EXPENDITURES	\$ 516,475

Section 4: The following revenues are anticipated to be available to complete the project:

Revenue Funds:	
IFT Fr General Fund	\$ 15,575
Dpt Srv Chrg-Ag Reimb	\$ 500,900
TOTAL REVENUES	\$ 516,475

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records.

Section 6: Copies of this special revenue ordinance shall be furnished to the Budget Officer, the Finance Officer, and to the Clerk to the Board of County Commissioners.

Section 7: At the completion of this special revenue ordinance, the Finance Officer is hereby directed to close out the Special Revenue Ordinance.

Section 8: The County Manager is hereby authorized to transfer revenues and appropriations within an ordinance as contained herein.

ATTEST:

Lynn G. West,
Clerk to the Board

Brian Helms, Chair
Union County Board of Commissioners

SPECIAL REVENUE ORDINANCE AMENDMENT

BUDGET General SRO Fund REQUESTED BY Andrew Ansley
 FISCAL YEAR FY 2026 DATE April 20, 2026

PROJECT SOURCES				PROJECT USES			
Source Description and Code	Project To Date	Requested Amendment	Revised Project	Project Description and Code	Project To Date	Requested Amendment	Revised Project
Interfund Transfers	15,575	-	15,575	Salaries & Benefits	46,950	50,000	96,950
Non-Enterprise Charges for Services	450,900	50,000	500,900	Operating Expenses	325,221	-	325,221
				Capital Outlay	94,304	-	94,304
	<u>466,475</u>	<u>50,000</u>	<u>516,475</u>		<u>466,475</u>	<u>50,000</u>	<u>516,475</u>

EXPLANATION: To recognize and appropriate \$50,000 in revenue to Operating Expenses for salary expenditures in support of the Catawba Nuclear Funds Program.

DATE: 4/20/2026

APPROVED BY: _____
 Bd of Comm/County Manager
 Lynn West/Clerk to the Board

FOR FINANCE POSTING PURPOSES ONLY

PROJECT SOURCES				PROJECT USES			
Source Description and Code	Project To Date	Requested Amendment	Revised Project	Project Description and Code	Project To Date	Requested Amendment	Revised Project
30017420-4010-IFT Fr General Fund	15,575.00	-	15,575	30017420-5126 Salaries & Wages - PT/Temp	46,950.00	50,000	96,950
30017420-4535-Dpt Srv Chrg-Ag Reimb	450,900.00	50,000	500,900	30017420-5131 FICA Contributions	3,050.00	-	3,050
				30017420-5212 Wearing Apparel	12,605.00	-	12,605
				30017420-5220 Food and Provisions	2,131.00	-	2,131
				30017420-5260 Printing and Office Supplies	2,415.00	-	2,415
				30017420-5290 Tools and Supplies	204,919.00	-	204,919
				30017420-5321 Telephone and Communications	29,626.00	-	29,626
				30017420-5325 Postage	41.00	-	41
				30017420-5352 Maint & Repairs-Equipment	1,277.00	-	1,277
				30017420-5353 Maint & Repairs-Fuel Gas	5.00	-	5
				30017420-5381 Professional Services	68,952.00	-	68,952
				30017420-5419 Dues and Memberships	200.00	-	200
				30017420-5550 Other Equipment	94,304.00	-	94,304
	<u>466,475</u>	<u>50,000</u>	<u>516,475</u>		<u>466,475</u>	<u>50,000</u>	<u>516,475</u>

References:
 SRO 96B 3/03/2025
 SRO 96A 2/19/2024
 SRO 96 9/5/2023
 SRO 85 12/5/2022
 SRO 24 8/24/2018
 SRO 20 10/2/2017
 SRO 13 4/21/2014
 SRO 7 6/2/2008

Prepared By SW
 Posted By _____
 Date _____

Number SRO 96C

Financial Policies - Donations

PURPOSE

On occasion, the County receives donations to support County projects and programs. Contributions made to the County may be deductible for Federal Income Tax purposes under provisions of the Internal Revenue Code.

The Union County Donations Policy provides general guidelines and authorizes the County Manager and the Finance Director to have certain authority relative to the receipt of donations.

APPLICABILITY

This policy applies to donations of personal property received by the County.

POLICY

Donation is defined as a gift or a free contribution, something voluntarily transferred by one person or entity to Union County without compensation. The Finance Director shall establish procedures and processes necessary to ensure that donations are managed to their optimum potential and that they are properly accounted for.

For single monetary donations less than or equal to \$15,000, the Finance Director shall estimate the annual operating impact of the donation, if any, and obtain approval from the County Manager prior to acceptance. Such donations may be used for their intended purpose without approval of the Union County Board of Commissioners (the "BOCC").

Monetary donations greater than \$15,000 will require approval and appropriation by the BOCC. The BOCC, in its sole discretion, may decline to accept monetary donations of any value. (Note: The Annual Operating Budget will contain a reserve for donations that will provide small donation appropriations in accordance with the budget ordinance. The reserve for donations will be funded through anticipated small donations and transferred as donations are received.)

For non-monetary donations the estimated value of which is less than or equal to \$50,000, the Finance Director shall estimate the annual operating impact of the donation, if any, and obtain approval from the County Manager prior to acceptance. Such donations may be used for their intended purpose without approval of the BOCC. If the estimated value of the donation is greater than \$50,000, the Finance Director shall instruct the recipient Department to notify the BOCC in writing by describing the donation, its intended use, and possible operating impacts. The BOCC, in its sole discretion, may decline to accept non monetary donations of any value.

It shall be the responsibility of the recipient Departments to send letters of appreciation to donors and to ensure that each donation is used only for its intended purpose. It is also the responsibility of the recipient Department to provide the donor with a "Donation Receipt." County staff will not provide tax advice concerning the impact of donations on an individual or business's tax liabilities.

Adopted by the Board of County Commissioners on April 6, 2015.

Revised August 14, 2023.