

# **Union County, NC**

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



## **Meeting Agenda**

**Monday, March 2, 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*

**Closed Session - 5:15 PM**

[26-141](#)

**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 pursuant to G.S. 153A-98; 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)(6), to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee.

**FINANCIAL IMPACT:**

None.

**Opening of Meeting - 6:00 PM**

**Invocation - Commissioner Clancy Baucom**

**Pledge of Allegiance**

**Informal Comments**

**Public Hearing(s)**

**Staff Recognition**

[26-142](#)

**Resolution - Honoring Bishop Osco E. Gardin, Jr.**

**INFORMATION CONTACT:**

Brian Matthews, County Manager, 704-292-2597

**ACTION REQUESTED:**

Adopt Resolution honoring Bishop Osco E. Gardin, Jr.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The resolution expresses appreciation and recognition of Bishop Osco E. Gardin, Jr., and his service and leadership to his community, in various ways, through the years.

**FINANCIAL IMPACT:**

None.

## Consent Agenda

### 26-115

#### **Resolution - Duke Energy Carolinas, LLC Easement Conveyance**

**INFORMATION CONTACT:**

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

**ACTION REQUESTED:**

Adopt the Resolution for Granting of a Permanent Easement to Duke Energy Carolinas, LLC.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Duke Energy Carolinas, LLC (“Duke Energy”) has approached Union County and Lancaster County Water and Sewer District (“LCWSD”) for the purpose of acquiring a permanent easement for the placement of certain electrical utility infrastructure at the Catawba River Water Treatment Plant property. The easement would be granted on the Union County and LCWSD-owned parcel 0028-00-003.00 (as shown on the Lancaster County, South Carolina tax maps). The easement is needed in order for Duke Energy to construct and operate electrical system improvements being undertaken by Duke Energy.

The easement interest will be conveyed via the attached instrument. The attached easement document has been reviewed by Union County and LCWSD legal staff and Duke Energy representatives.

**FINANCIAL IMPACT:**

None.

### 26-128

#### **Contract - Crooked Creek WRF Office and Storage Building Design-Build Phase 2**

**INFORMATION CONTACT:**

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

**ACTION REQUESTED:**

1) 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 at the County Manager’s discretion and 2) adopt Resolution Providing Notice of Construction of the Crooked Creek WRF Office and Storage Building project.

**PRIOR BOARD ACTIONS:**

- 1) May 20, 2024, Regular Meeting, Agenda Item #24-326 - Authorized design-build as the alternative delivery method for the project.
- 2) February 18, 2025, Regular Meeting, Agenda Item #25-073 - Approved Phase 1 Design-Build contract with Miles-McClellan Construction Company for design services in the amount of \$195,258.00.

**BACKGROUND:**

The Capital Improvement Program includes an allocation for the design and construction of office, storage, and maintenance facilities at Union County Water Reclamation Facilities (WRFs). These improvements are integral to the long-term maintenance and operation of the WRFs. The Crooked Creek WRF no longer accommodates the space and storage needs of the operations at the facility. The proposed project includes the construction of a 1,500 square-foot building with office space and spare equipment storage space.

The Phase 1 Design-Build services have been completed with the conclusion of the design of the project. The Phase 2 Design-Build services consist of the construction of the project. This Amendment No. 1 will cover the construction of the project and increases the total contract amount to \$1,150,453.00.

**FINANCIAL IMPACT:**

Funding is available within the adopted capital account 60186021 - Crooked Creek WRF Administration Building Addition & Renovation to support the amended total contract amount of \$1,150,453.00.

**26-134****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 08-303-015B located at 2003 Willis Long Rd.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

City of Monroe recently received a request for outside city service located at 2003 Willis Long Rd (see attached exhibit). Parcel 08-303-015B is requesting water service to serve property.

The City of Monroe has indicated that they are prepared to serve the property with water, as an 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 and has no objection to the City providing water service to this property.

**FINANCIAL IMPACT:**

None.

**26-110**

**Grant Application - Golden LEAF Foundation Open Grants - Food Hub Distribution**

**INFORMATION CONTACT:**

Andrew Baucom, Cooperative Extension, Director, 704-283-3738

**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 Golden LEAF Foundation provides Open Grant funding to advance priority areas, including the expansion of agricultural markets. We seek to apply for funding to grow the Food Hub program through the purchase of a refrigerated van to increase agricultural distribution and commercial refrigeration to expand Food Hub services to the Southwest Regional Library.

**FINANCIAL IMPACT:**

There is no County match required for this grant so no cost to the County. The grant amount requested is anticipated to be \$150,000, pending final estimates.

**26-131**

**Grant Application - FY2026 Youth Prevention Education Research Grant Program**

**INFORMATION CONTACT:**

Ashley Lantz, Human Services Agency - Department of Social Services, Director, 704-296-4380

**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 Human Services Agency's Department of Social Services Behavioral Health Collaborative (BHC) wishes to apply for FY2026 North Carolina

Problem Gambling Program Youth Prevention Education Research Grant. This program is available to middle schools, high schools, and at-risk community-based programs in North Carolina. It is delivered in a 10-module curriculum over six weeks, and the grant money allows instructors to be trained, provided technical support and given the materials needed to implement the program. This program would be implemented through a partnership with a BHC School Social Worker and a UCPS co-instructor, in the fall or winter of the 2026-27 school year at Weddington High School. Data will be collected anonymously across three time points for those exposed to the curriculum as a part of Ninth Grade Health and Physical Education.

The North Carolina Problem Gambling Program addresses youth problem gambling as part of a broader effort to prevent high-risk behaviors among young people. The program educates students about how their environments - social, physical, and digital - can create toxic stress. This stress impairs critical thinking and emotional regulation, often leading young people to develop unhealthy coping mechanisms. Over time, these patterns can evolve into harmful behaviors and addictions that compromise brain health. Through an evidence-informed curriculum, students explore the neuroscience behind both healthy and unhealthy behaviors and environments. By understanding the science of stress, decision-making, and addiction, students gain tools to make healthier choices and build resilience.

The exact funding amount to be requested will be determined once the grant application packet is received on Thursday, February 19, 2026. The awarded amount will be used for instructor training fees, supplies needed for parent and community outreach and classroom supplies as outlined in grant application.

The FY2026 North Carolina Problem Gambling Program Youth Prevention Education Research Grant application is due March 15, 2026. The contract submission deadline is April 30, 2026 with receipt of the award on June 1, 2026.

**FINANCIAL IMPACT:**

Grants are available for up to \$10,000 to implement the curriculum, participate in research, and engage in a parent-focused community outreach activity. There would not be a financial cost to Union County.

**26-126**

**Bid Award - Walden Pond Dredge Project**

**INFORMATION CONTACT:**

Alan Aldridge, Soil & Water Conservation, District Director, 704-324-9225

**ACTION REQUESTED:**

1) Award contract to Merrell Bros, Inc. 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:**

None.

**BACKGROUND:**

Walden Pond HOA received funding from the Shallow Draft Navigation Channel and Aquatic Weed Fund (NC DEQ) to remove 6,100 cubic feet of sediment in one of its 3 retention ponds.

**FINANCIAL IMPACT:**

\$788,745.85 to be reimbursed by the State of NC (DEQ) following successful completion of the project.

**26-117**

**Budget Amendment - Budget & Grants Management - Use of ARPA Investment Funds**

**INFORMATION CONTACT:**

Jason May, Budget & Grants Management Director, 704-283-3660

**ACTION REQUESTED:**

Approve Special Revenue Ordinance 94G.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The FY 2026 Adopted County Budget includes an interfund transfer of \$500,000 of ARPA Investment funds out of the special revenue fund into the County's general fund to support annual operations. Special Revenue Ordinance 94G completes this transfer into the general fund for use.

**FINANCIAL IMPACT:**

Transfer \$500,000 in available ARPA Investment Funds to the Union County general fund in accordance with the FY 2026 Adopted County Budget.

**26-122**

**January 2026 NCVTS Motor Vehicle Tax Report**

**INFORMATION CONTACT:**

Vann Harrell, Tax Administration, Tax Administrator, 704-283-3748;  
Kristen Foxworth, Tax Administration, Deputy Tax Administrator,  
704-283-3591

**ACTION REQUESTED:**

Approve the January 2026 NCVTS Motor Vehicle Tax Refund Report.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The refunds included in this report represent adjustments made to tax bills that resulted in refunds of motor vehicle taxes paid under the Tax and Tag Together program operated jointly between the counties and the State.

**FINANCIAL IMPACT:**

\$1,813.98

**26-125**

**Tax Bill Correction Report for January 2026**

**INFORMATION CONTACT:**

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

**ACTION REQUESTED:**

Approve Tax Bill Correction Reports for January 2026.

**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:**

January Refund amount = \$5,969.98

**26-124**

**Change Order - Union County Jail Generator Replacement Project**

**INFORMATION CONTACT:**

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

**ACTION REQUESTED:**

1) 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, and 2) adopt Capital Project Ordinances #259D and #288I.

**PRIOR BOARD ACTIONS:**

1) February 6, 2023, Regular Meeting, Agenda Item # 23-043 - Accepted low bid and authorized award of construction contract for the Union County Jail Generator Replacement project.

2) December 2, 2024, Regular Meeting, Agenda Item # 24-822 - Approved change order 01 and adopted CPO #259B and CPO #367A for the UC Jail generator replacement project.

**BACKGROUND:**

The Union County Jail is currently served by a 160 kVA generator that is at the end of its service life. The project will replace the generator with a 600kVA generator currently owned by the County but not in service. The increased capacity of the replacement generator will allow more effective generator coverage for the Jail.

During construction, the contractor encountered an unforeseen underground utility conflict and was unable to reuse the existing conduit(s) feeding the transformer as originally planned. This change order is for labor and materials to provide an alternate utility pathway and the rental of a 250K temporary generator needed to support emergency devices during outages necessary when connecting to the replacement generator.

The contractor has submitted Change Order #2 in the amount of \$60,577.00 to cover these unexpected costs. The original contract price was \$348,711.00 and with this change order will increase to \$409,288.00. This request also includes the adoption of CPO #259D and #288I to provide sufficient funds in the Jail Generator Replacement capital account, 40080113, to cover these additional costs. We are requesting the transfer of funds totaling \$100,000.00 from the Jail Paint Block Walls and Floors, capital project 40080112, into the Jail Generator Replacement capital account, 40080113.

**FINANCIAL IMPACT:**

The cost of this change order is \$60,577.00. Upon approval of CPO#259D and #288I there will be sufficient funds in the Jail Generator Replacement capital account, 40080113, to cover this expense.

**26-132**

**Financing Letter - Waxhaw Community Volunteer Fire Department and Rescue Squad**

**INFORMATION CONTACT:**

Patrick Niland, County Manager's Office, Deputy County Manager,  
704-283-3630

**ACTION REQUESTED:**

Authorize Chairman of the Board to sign the attached letter.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Waxhaw Community Volunteer Fire Department and Rescue Squad is purchasing a new engine. The Fire Department is utilizing a lease/purchase financing agreement with HomeTrust Bank. As part of the financing documents, the bank requires a letter from Union County, signed by the chair, stating that Waxhaw is allowed to provide fire service in Union County, they are in good standing, the fire tax district supports fire operations, and that the department has made the county aware of this financing agreement.

**FINANCIAL IMPACT:**

None.

**Information Only**

**26-112**

**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 December 2025 is summarized in the attached table.

Twelve Mile Creek

- Percent of Actual Flows = 69.9%
- Percent of Actual + Permitted Flows = 88.8%
- Actual Flows (MGD) = 5.246
- Actual + Permitted Obligated Flows (MGD) = 6.658

Crooked Creek

- Percent of Actual Flows = 62.3%
- Percent of Actual + Permitted Flows = 89.0%
- Actual Flows (MGD) = 1.184
- Actual + Permitted Obligated Flows (MGD) = 1.691

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 = 82.0%
- Percent of Actual + Permitted Flows = 84.0%
- Actual Flows (MGD) = 0.041
- Actual + Permitted Obligated Flows (MGD) = 0.042

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 December 2025 are summarized in the attached tables.

**FINANCIAL IMPACT:**

None.

**26-118**

**Communications Monthly Report - January 2026**

**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.

**26-119**

**Tax Refunds, Releases and Prorations Approved by Finance Officer**

**INFORMATION CONTACT:**

Beverly Liles, Finance, Director, 704-283-3675

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

On September 8, 2020, the Board of Commissioners adopted a Resolution Delegating Authority for Tax Releases and Refunds of less than \$100 to Union County's Finance Officer. The resolution and NC GS 105-381(b) require such refunds to be reported to the Board regarding actions taken on requests for releases or refunds. All such actions shall be recorded in the Board's minutes. NC GS 105-330.6 authorizes the tax collector to direct an order for a tax refund of prorated taxes to the county finance officer related to surrendering of registered motor vehicle plates. The finance officer shall issue a refund to the vehicle owner. The attached report is for January 2026 NCVTS releases and refunds less than \$100 and prorations approved by the finance officer.

**FINANCIAL IMPACT:**

None.

**26-129**

**January 2026 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.

**26-130****Union County Fiscal Year 2025 Final Annual Comprehensive Financial Report (ACFR) with Compliance for Single Audit****INFORMATION CONTACT:**

Beverly Liles, Finance, Director, 704-283-3675

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Board received a presentation on the Union County Fiscal Year 2025 ACFR at its January 12, 2026, meeting. At this time the FY 2025 Annual Comprehensive Financial Report (ACFR) was in draft form due to the Federal and State Single Audit Grant testing not being complete due to the Federal Government shutdown. The grant testing has now been complete, and the final document is attached with the auditor's presentation updated to include single audit testing information. The ACFR will be available on the County's website on the Finance Department's webpage at the following link:

<https://www.unioncountync.gov/government/departments-f-p/finance/annual-comprehensive-financial-reports>

**FINANCIAL IMPACT:**

None.

**26-120****FY2026 Budget Transfers Reporting - 2nd Quarter****INFORMATION CONTACT:**

Blake Hart, Budget & Grants Management, Assistant Director, 704-283-3674

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Per section XV, XVI, XVII, XVIII, XIX, and XX of the FY 2026 Adopted Operating and Capital Budget Ordinance, management reports the following County Manager Budget Amendments (CMBA) made by the

County Manager for the second quarter of fiscal year 2026.

CMBA 8: To appropriate remaining balance of the McKinsey Opioid settlement funds from FY 2025 to FY 2026 To appropriate revenue and fund balance/retained earnings for outstanding contracts, purchase orders a available project/program balances for expenditures, projects and programs of fiscal year 2026. To be approved as provided in section XI of the FY 2026 Operating and Capital Budget Ordinance.

CMBA 9: To appropriate the FY 2026 Longevity bonuses for all eligible employees in the General Fund, Water and Sewer, Solid Waste. Approval authority stated in Section XI of the FY 2026 Adopted Operating and Capital Budget Ordinance.

CMBA 10: To transfer funds from Sheriff's Office lapse salaries & Operating, as well as Sheriff's Time in class and Cola budget to implement the Sheriff's Office Salary increase. Approval authority stated in Section XI of the FY 2026 Adopted Operating and Capital Budget Ordinance.

**FINANCIAL IMPACT:**

None.

**26-121**

**Tax Collector's Departmental Report for January 2026**

**INFORMATION CONTACT:**

Kristen Foxworth, Tax Administration, Deputy Tax Administrator,  
704-283-3591

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

This report reflects the totals of all tax transactions within the Tax Collector's office for the month of January 2026 as required by NCGS 105-350(7).

**FINANCIAL IMPACT:**

None.

**26-123**

**Human Resources Reports for January 2026**

**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 January 2026.

**FINANCIAL IMPACT:**

None.

**26-127**

**Facilities Major Capital Projects Update - Quarterly Report**

**INFORMATION CONTACT:**

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

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

This is the quarterly major capital projects update for projects managed by the Facilities and Fleet Management Department.

**FINANCIAL IMPACT:**

None.

**Business**

**26-103**

**Union County Grants Management Update**

**INFORMATION CONTACT:**

Jason May, Budget & Grants Management, Director, 704-286-3760

**ACTION REQUESTED:**

None.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Staff will provide an overview of existing grant activity, grants management practices, and discussion of next steps in establishing the Union County Budget and Grants Management Department.

**FINANCIAL IMPACT:**

None.

**County Manager's Comments**

**Commissioners' Comments**

**Adjournment**



# Union County, NC

## Staff Report

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

---

**File #:** 26-141

**Agenda Date:** 3/2/2026

---

**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 pursuant to G.S. 153A-98; 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)(6), to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee.

**FINANCIAL IMPACT:**

None.



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-142

**Agenda Date:** 3/2/2026

---

**TITLE:**

Resolution - Honoring Bishop Osco E. Gardin, Jr.

**INFORMATION CONTACT:**

Brian Matthews, County Manager, 704-292-2597

**ACTION REQUESTED:**

Adopt Resolution honoring Bishop Osco E. Gardin, Jr.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The resolution expresses appreciation and recognition of Bishop Osco E. Gardin, Jr., and his service and leadership to his community, in various ways, through the years.

**FINANCIAL IMPACT:**

None.

**RESOLUTION BY THE UNION COUNTY BOARD OF  
COMMISSIONERS HONORING  
BISHOP OSCO E. GARDIN, JR.**

**WHEREAS**, on December 3, 1995, Bishop Osco E. Gardin, Jr., became the Pastor-Elect of the Historic Elizabeth Missionary Baptist Church; and

**WHEREAS**, he has lead the Historic Elizabeth Missionary Baptist Church for 30 years, expanding and growing its ministry and community service; and

**WHEREAS**, Bishop Gardin has been for many years and continues to be very involved as a leader in his community, and he has been recognized for his service and leadership to his community through the years in various ways, including, but not limited to the following:

1. Appointed in 1998 to the Union Regional Medical Center Board and was honored with the Key to the City of Monroe;
2. Began serving as Chaplain for the Monroe Police Department in 1999;
3. Founded the Union County Martin Luther King, Jr., Banquet in 2001 and helped in the dedication of Martin Luther King, Jr., Boulevard;
4. Under his leadership, the Union Baptist Association was integrated in 2005;
5. Founded the New Covenant Community Development Center (NCCDC) establishing a 501(c)(3) nonprofit organization dedicated to community uplift, education, and advocacy;
6. Appointed Chaplain for the North Carolina Highway Patrol;
7. Consecrated to the Office of Bishop in 2013;
8. Appointed Prelate of United Covenant Churches International; and
9. Received the Presidential Volunteer Award in 2022 recognizing his commitment to service.

**NOW, THEREFORE, BE IT RESOLVED that** the Union County Board of Commissioners expresses its appreciation to and recognizes Bishop Osco E. Gardin, Jr., for his visionary leadership rooted in faith, education, community engagement, and economic development as he celebrates his 30<sup>th</sup> Pastoral Anniversary and looks forward to his continued leadership and community involvement in the future.

**Adopted on this 2nd day of March 2026.**

**ATTEST:**

---

Lynn G. West, Clerk to  
Union County Board of Commissioners

---

Brian W. Helms, Chair



# Union County, NC

## Staff Report

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

---

**File #:** 26-115

**Agenda Date:** 3/2/2026

---

**TITLE:**

Resolution - Duke Energy Carolinas, LLC Easement Conveyance

**INFORMATION CONTACT:**

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

**ACTION REQUESTED:**

Adopt the Resolution for Granting of a Permanent Easement to Duke Energy Carolinas, LLC.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Duke Energy Carolinas, LLC ("Duke Energy") has approached Union County and Lancaster County Water and Sewer District ("LCWSD") for the purpose of acquiring a permanent easement for the placement of certain electrical utility infrastructure at the Catawba River Water Treatment Plant property. The easement would be granted on the Union County and LCWSD-owned parcel 0028-00-003.00 (as shown on the Lancaster County, South Carolina tax maps). The easement is needed in order for Duke Energy to construct and operate electrical system improvements being undertaken by Duke Energy.

The easement interest will be conveyed via the attached instrument. The attached easement document has been reviewed by Union County and LCWSD legal staff and Duke Energy representatives.

**FINANCIAL IMPACT:**

None.

**RESOLUTION FOR GRANT OF A PERMANENT EASEMENT TO DUKE ENERGY CAROLINAS, LLC**

WHEREAS, Union County and Lancaster County Water and Sewer District (the “Owners”) own a parcel of real property near the intersections of Riverside Drive and Rock Hill Highway in Lancaster County, South Carolina, as such property is referenced in Deed Book C-8, Page 152, Deed Book 0174, Page 0056, and Deed Book 1484, Page 186 in the Lancaster County, South Carolina Register of Deeds’ office (the “Property”); and

WHEREAS, the Owners have been approached by Duke Energy Carolinas, LLC, related to the construction of certain electrical improvements; and

WHEREAS, as part of such improvements, it has been requested that the Owners dedicate a permanent easement on the Property (the “Easement”), as such Easement is more particularly shown and described on the attached Exhibit A; and

WHEREAS, the Owners are willing to convey the Easement to Duke Energy Carolinas, LLC, for One Dollar (\$1); and

WHEREAS, North Carolina General Statutes §§ 153A-176 and 160A-273, as well as all other applicable law, permit Union County, as one of the owners of the Property, to grant the Easement related to its interest in the Property to Duke Energy Carolinas, LLC, through action of the Union County Board of Commissioners; and

WHEREAS, Lancaster County Water and Sewer District, as the other owner of the Property, has taken, or will take, action related to its interest in the Property to grant the Easement to Duke Energy Carolinas, LLC.

NOW, THEREFORE, the Union County Board of Commissioners resolves as follows:

1. The Board of Commissioners hereby authorizes the County Manager to grant the Easement related to Union County’s interest in the Property at a price of One Dollar (\$1) to Duke Energy Carolinas, LLC.
2. The Easement will be granted in a form substantially similar to the documents set forth in Exhibit A, which are attached and incorporated herein.
3. The County Manager, or his designee, is authorized to execute any and all documents necessary to grant the Easement.

Adopted this the 2<sup>nd</sup> day of March, 2026.

ATTEST:

\_\_\_\_\_  
Lynn G. West, Clerk to the Board

\_\_\_\_\_  
Brian Helms, Chair



# Union County, NC

## Staff Report

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

**File #:** 26-128

**Agenda Date:** 3/2/2026

### **TITLE:**

Contract - Crooked Creek WRF Office and Storage Building Design-Build Phase 2

### **INFORMATION CONTACT:**

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

### **ACTION REQUESTED:**

1) 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 at the County Manager's discretion and 2) adopt Resolution Providing Notice of Construction of the Crooked Creek WRF Office and Storage Building project.

### **PRIOR BOARD ACTIONS:**

- 1) May 20, 2024, Regular Meeting, Agenda Item #24-326 - Authorized design-build as the alternative delivery method for the project.
- 2) February 18, 2025, Regular Meeting, Agenda Item #25-073 - Approved Phase 1 Design-Build contract with Miles-McClellan Construction Company for design services in the amount of \$195,258.00.

### **BACKGROUND:**

The Capital Improvement Program includes an allocation for the design and construction of office, storage, and maintenance facilities at Union County Water Reclamation Facilities (WRFs). These improvements are integral to the long-term maintenance and operation of the WRFs. The Crooked Creek WRF no longer accommodates the space and storage needs of the operations at the facility. The proposed project includes the construction of a 1,500 square-foot building with office space and spare equipment storage space.

The Phase 1 Design-Build services have been completed with the conclusion of the design of the project. The Phase 2 Design-Build services consist of the construction of the project. This Amendment No. 1 will cover the construction of the project and increases the total contract amount to \$1,150,453.00.

### **FINANCIAL IMPACT:**

Funding is available within the adopted capital account 60186021 - Crooked Creek WRF Administration Building Addition & Renovation to support the amended total contract amount of \$1,150,453.00.



---

# **DESIGN-BUILD CONTRACT AMENDMENT**

---

**Document No. 500-D11**  
First Edition, 2015  
© Design-Build Institute of America  
Washington, D.C.



## Design-Build Institute of America – Contract Documents LICENSE AGREEMENT

**By using the DBIA Contract Documents, you agree to and are bound by the terms of this License Agreement.**

- 1. License.** The Design-Build Institute of America (“DBIA”) provides DBIA Contract Documents and licenses their use worldwide. You acknowledge that DBIA Contract Documents are protected by the copyright laws of the United States. You have a limited nonexclusive license to: (a) Use DBIA Contract Documents on any number of machines owned, leased, or rented by your company or organization; (b) Use DBIA Contract Documents in printed form for bona fide contract purposes; and (c) Copy DBIA Contract Documents into any machine-readable or printed form for backup or modification purposes in support of your permitted use.
- 2. User Responsibility.** You assume sole responsibility for the selection of specific documents or portions thereof to achieve your intended results and for the installation, use, and results obtained from the DBIA Contract Documents. You acknowledge that you understand that the text of the DBIA Contract Documents has important legal consequences and that consultation with an attorney is recommended with respect to use or modification of the text. You will not represent that any of the contract documents you generate from DBIA Contract Documents are DBIA documents unless (a) the document text is used without alteration or (b) all additions and changes to, and deletions from, the text are clearly shown.
- 3. Copies.** You may not use, copy, modify, or transfer DBIA Contract Documents, or any copy, modification, or merged portion, in whole or in part, except as expressly provided for in this license. Reproduction of DBIA Contract Documents in printed or machine-readable format for resale or educational purposes is expressly prohibited. You will reproduce and include DBIA’s copyright notice on any printed or machine-readable copy, modification, or portion merged into another document or program.
- 4. Transfers.** You may not transfer possession of any copy, modification, or merged portion of DBIA Contract Documents to another party, except that a party with whom you are contracting may receive and use such transferred material solely for purposes of its contract with you. You may not sublicense, assign, or transfer this license except as expressly provided in this Agreement, and any attempt to do so is void.
- 5. Term.** The license is effective for one year from the date of purchase. DBIA may elect to terminate it earlier, by written notice to you, if you fail to comply with any term or condition of this Agreement.
- 6. Limited Warranty.** DBIA warrants the electronic files or other media by which DBIA Contract Documents are furnished to be free from defects in materials and workmanship under normal use during the Term. There is no other warranty of any kind, expressed or implied, including, but not limited to the implied warranties of merchantability and fitness for a particular purpose. Some states do not allow the exclusion of implied warranties, so the above exclusion may not apply to you. This warranty gives you specific legal rights and you may also have other rights which vary from state to state. DBIA does not warrant that the DBIA Contract Documents will meet your requirements or that the operation of DBIA Contract Documents will be uninterrupted or error free.
- 7. Limitations of Remedies.** DBIA’s entire liability and your exclusive remedy shall be: the replacement of any document not meeting DBIA’s “Limited Warranty” which is returned to DBIA with a copy of your receipt, or at DBIA’s election, your money will be refunded. In no event will DBIA be liable to you for any damages, including any lost profits, lost savings, or other incidental or consequential damages arising out of the use or inability to use DBIA Contract Documents even if DBIA has been advised of the possibility of such damages, or for any claim by any other party. Some states do not allow the limitation or exclusion of liability for incidental or consequential damages, so the above limitation or exclusion may not apply to you.
- 8. Acknowledgement.** You acknowledge that you have read this agreement, understand it, and agree to be bound by its terms and conditions, and that it will be governed by the laws of the District of Columbia. You further agree that it is the complete and exclusive statement of your agreement with DBIA which supersedes any proposal or prior agreement, oral or written, and any other communications between the parties relating to the subject matter of this agreement.



# Design-Build Contract Amendment

For Use with DBIA Document No. 525, *Standard Form of Agreement Between Owner and Design-Builder – Lump Sum* (2010 Edition) and DBIA Document No. 530, *Standard Form of Agreement Between Owner and Design-Builder – Cost Plus Fee with an Option for A Guaranteed Maximum Price* (2010 Edition)

Amendment Number: 001	Amendment Effective Date: (if blank, use the date when executed by both parties)
Project: Crooked Creek WRF Office & Storage Building Project SP107	Design-Builder's Project No: 9382
Owner: Union County, North Carolina	Date of Agreement: February 27, 2025
Scope of Amendment: In DBIA Document 545:	Design-Builder: Miles-McClellan Construction Company, Inc.

Article 2.3.1 The Owner has elected to proceed under a lump sum price pursuant to this Article in the amount of One Million Two Thousand, One Hundred Sixty-Six Dollars (\$1,002,166.00) for Phase 2 Implementation of the Contract (the "Contract Price"), including Alternate 1. Unless otherwise specifically provided in the Contract Documents, the Contract Price is deemed to include all sales, use, consumer, and other taxes mandated by applicable Legal Requirements. This price is inclusive of Allowances (\$5,000.00) and Contingency (\$39,000.00).

Article 2.3.1.4 The design documents are listed on Exhibit E, and form the basis for the scope of work.

Article 2.3.1.5 A list of assumptions are included as Exhibit J, and are intended to clarify the basis for the scope of work herein.

Article 2.3.1.7 The Project Schedule is included as Exhibit G and includes Weather (Rain) Days within the schedule based on historical weather patterns.

Article 2.3.1.8 Exhibit C includes a detailed description of the Allowance items along with their intended uses.

Article 2.3.1.9 Not Applicable

Article 2.3.1.10 Not Applicable

Article 2.3.1.11 Not Applicable

Article 2.3.1.12 Not Applicable

Article 2.3.1.14 The following table details the permits and approvals Design-Builder is required to obtain:

Item	Permit/Approval	Status
1	Indian Trail Site Plan	Site review application submitted. Pending Approval.
2	Union County Building Permit	Re-submitted Plans on December 15.
3	Union County Mechanical Permit	Re-submitted Plans on December 15.
4	Union County Plumbing Permit	Re-submitted Plans on December 15.
5	Union County Electrical Permit	Re-submitted Plans on December 15.
6	NCDEQ ESC Permit	This permit is not required.

Article 2.3.1.15 Based upon an Owner issued Notice to Proceed with an effective date of February 5th 2026 the Scheduled Substantial Completion Date is July 30th, 2026. In the event that the Notice To Proceed is later than February 5th, 2026, the Scheduled Substantial Completion Date shall be one hundred and seventy-five (175) calendar days beyond the Notice To Proceed.

Article 6.4.1 Design-Builder agrees that if Substantial Completion is not attained within one hundred and seventy-five (175) calendar days from the effective date of the Notice to Proceed (the "LD Date"), the Design-Builder will agree to pay Liquidated Damages in the amount of Five Hundred Dollars (\$500) for each calendar day that Substantial Completion extends beyond the LD Date.

Article 6.4.2 Design-Builder agrees that if Final Completion is not attained within Thirty-Two (32) calendar days of the Substantial Completion Date, the Design-Builder will agree to pay Liquidated Damages in the amount of Two Hundred Dollars (\$200) for each calendar day that Final Completion is delayed beyond the above-referenced number of days.

Article 7.1.1 Maximum Price. Owner shall pay Design-Builder in accordance with Article 6 of the General Conditions of Contract an amount not to exceed One hundred forty-eight thousand two hundred eighty-seven and 00/100 Dollars (\$148,287.00 ) for the Phase 1 Services, subject to adjustments made in accordance with the General Conditions of Contract. Unless otherwise provided in the Contract Documents, the Phase 1 Services compensation is deemed to include all sales, use, consumer and other taxes mandated by applicable Legal Requirements.

Article 7.2.3 Implementation of Guaranteed Price. The Guaranteed Price for the Project may be implemented as either a Guaranteed Maximum Price or a Lump Sum at the sole discretion of the Owner. In the event that the Guaranteed Price is implemented as a Guaranteed Maximum Price, the requirements of Section 7.3 will govern payment for the Work. In the event that the Guaranteed Price is implemented as a Lump Sum, the requirements of Section 7.4 will govern payment for the Work. The Owner and Design-Builder hereby agree that the Guaranteed Price will be implemented via the following: **Lump Sum.**

Article 7.2.4 Guaranteed Price Assurance. Design-Builder guarantees that it shall not exceed the Guaranteed Price (GP) of One Million Two Thousand, One Hundred Sixty-Six dollars ( \$1,002,166.00) which is the Contract Price for Phase 2 services, including Alternate 1, contract contingency and Allowances. Documents used as basis for the GP are identified in the Contract Price Amendment to this Agreement. Design-Builder agrees that it will be responsible for all costs of completing the Work which exceed the GP, as may be adjusted in accordance with the Contract Documents.

---

Article 7.2.5 Guaranteed Price Scope Contingency. The Guaranteed Price includes a Contingency in the amount of Thirty-nine Thousand dollars (\$39,000.00) which is available to the Design-Builder upon approval by the Owner for unanticipated costs it has incurred that are not the basis for a Change Order under the Contract Documents. Contingency shall be developed as part of the Guaranteed Price based on identified risks opportunities related specific Work scope that cannot be accurately estimated at the me of Guaranteed Price development. By way of example, and not as a limitation, such costs may include: (a) trade buy-out differentials; (b) overtime or acceleration; (c) escalation of materials; (d) correction of defective, damaged or nonconforming Work, design errors or omissions, however caused; (e) Subcontractor defaults; or (f) those events under Section 8.2.2 of the General Conditions of Contract that result in an extension of the Contract Time but do not result in an increase in the Contract Price.

Article 7.2.5.1 Cap on Rework Contingency. Notwithstanding the above, the Design-Builder guarantees that the Contingency for the correction of defective, damaged, or nonconforming work; design errors; and omissions shall not exceed \$5,000.00.

Article 7.3 Guaranteed Maximum Price (GMP) implementation of the Guaranteed Price (GP).

7.3.1 Design Builder's Fee. Not Applicable, Owner has elected a Lump Sum implementation of the GP.

7.4 Lump Sum (LS) implementation of the Guaranteed Price.

7.4.1 Owner has elected to implement a Lump Sum implementation of the Guaranteed Price. Owner shall pay Design-Builder in accordance with Article 6 of the General Conditions of Contract the sum of One Million, Two Thousand, One Hundred Sixty-Six Dollars (\$1,002,166.00) ("Contract Price") for the Work for Phase 2 Services, including Alternate 1, contingency and Allowances, subject to adjustments made in accordance with the General Conditions of Contract. Unless otherwise provided in the Contract Documents, the Contract Price is deemed to include all sales, use, consumer and other taxes mandated by applicable Legal Requirements.

7.4.3.1 Additive Change Orders. Additive Change Orders which increase the Cost of Work for the project shall result in increases to the Lump Sum value of the Contract Price. Additive Change Orders shall be subject to the applicable Design-Builder's fee as follows: Design-Builders Fee on Self-Performed Work and Design-Build Fee on Subcontracted Work: 10% Fee.

7.4.3.2 Deductive Change Orders. For deductive Change Orders, which decrease the Cost of Work, the Contract Price shall be correspondingly reduced. The proportional reduction in the Contract Price shall be the equivalent to the total reduction in the Cost of Work and the reduction in the corresponding Design Builder's Fee.

### **List of Applicable Exhibits to Contract Amendment**

Exhibit C Allowance Descriptions

Exhibit D Lump sum Cost Estimate

Exhibit E GP Design Documents (Based Upon 90%)

Exhibit F M/WBE Summary Document (Note: subcontractors/suppliers listed in Exhibit F shall be considered Key Personnel for purposes of the Agreement.)

Exhibit G Updated Project Schedule Based On 90% Design

Exhibit I Subcontract Listing

Exhibit J Assumption Log

By executing this Amendment, Owner and Design-Builder agree to modify the Agreement as stated above. Upon execution, this Amendment becomes a Contract Document issued in accordance with DBIA Document No. 535, *Standard Form of General Conditions of Contract Between Owner and Design-Builder*, (2010 Edition).

**OWNER:**

By: \_\_\_\_\_  
Printed Name: Brian W. Matthews  
Title: County Manager  
Date: \_\_\_\_\_

**DESIGN-BUILDER:**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Approved as to Legal Form: BTI

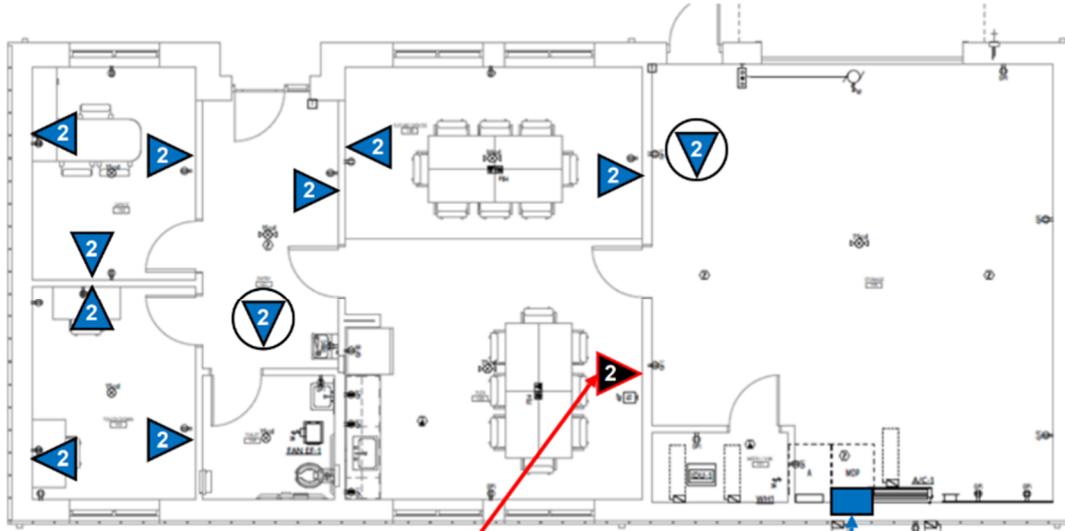
This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

\_\_\_\_\_  
Deputy Finance Officer

EXHIBIT C  
ALLOWANCE DESCRIPTION

## Crooked Creek – Admin and Warehouse Expansion Allowance

- 1) Communications Allowance
  - a. This lump sum contract carries an allowance of \$5,000 to be used for the installation of the necessary Data/IT requirements that will be set forth by Union Counties internal IT department.
  - b. This would include the following minor items: install wall and ceiling boxes, install  $\frac{3}{4}$  plywood at location of com unit that will be installed by UC forces, coordination of wiring install to be done by UC forces prior to wallboard, install underground 2" conduit to adjacent building & stub-ups into foundation as shown.
  - c. Install 1-gang flush mounted boxes in walls a ceilings at locations shown below
  - d. Install  $\frac{3}{4}$  inch plywood at comm unit to be installed by UC forces.
  - e. Coordinate wiring install by UC forces prior to wallboard installation.
  - f. Provide 2 inch underground conduit & sweeps to existing building at plywood location shown below.



AV Data Port to be installed behind the TV.  
Location will also need electrical outlet behind TV.

6'x4' (HxW) Plywood with 3/4" (19mm) thickness  
to be install at this MDF location

▼	Wall - <b>BLUE</b> Keystones & <b>BLUE</b> CAT 6A Cable
○▼	Above Ceiling Tiles - Surface Mount Box with <b>BLUE</b> Keystones & <b>BLUE</b> CAT 6A Cable
▼	(A/V) Wall - <b>BLACK</b> Keystones & <b>BLACK</b> CAT 6A Cable

**CHARLOTTE**

7120 Weddington Road Suite 128 Concord NC 28027

P 704.900.1170 | F 704.847.2983

NC GC Lic. #62258

[mmbuildings.com](http://mmbuildings.com)

Equal Opportunity Employer

EXHIBIT D  
LUMP SUM COST  
ESTIMATE

Crooked Creek Water Treatment Facility Administration and Warehouse

10%

Item	Description		Preliminary/SD	DD	Lump Sum	Delta Lump Sum to DD	Alt 1	MWBE	
01A	General Conditions	MM	\$ 98,686	\$ 122,371	\$ 122,509	\$ 138			
01B	Allowances		\$ -	\$ -	\$ -	\$ -			
02A	Selective Demolition	MM	\$ 10,000	\$ 10,000	\$ 10,000	\$ -			
03A	Cast-in-Place Concrete	Concrete	\$ 30,000	\$ 32,864	\$ 35,000	\$ 2,136			
04A	Masonry	Gates	\$ 105,500	\$ 120,000	\$ 133,630	\$ 13,630			
05A	Structural Steel	Peachland	\$ 45,000	\$ 5,000	\$ 5,000	\$ -			
06A	Rough Carpentry	MM	\$ 5,000	\$ 5,000	\$ 5,000	\$ -			
06D	Millwork	Millwork on 31st	\$ 5,000	\$ 4,585	\$ 7,500	\$ 2,915			
07A	Spray Foam Insulation & Sealants	Misc.	\$ 10,000	\$ 7,500	\$ 7,500	\$ -			
07B	Roofing	Radco	\$ 30,000	\$ 30,000	\$ 55,975	\$ 25,975		\$ 55,975	
08A	Doors, Frames, & Hardware	C&B	\$ 13,500	\$ 14,350	\$ 18,190	\$ 3,840			
08B	Storefront, Glass, & Windows	GMC	\$ 7,500	\$ 20,000	\$ 22,500	\$ 2,500			
08C	Overhead Doors	Door Systems	\$ 5,000	\$ 6,500	\$ 7,500	\$ 1,000			
09A1	Framing & Sheathing	Coleman	\$ 51,250	\$ 90,000	\$ 81,251	\$ (8,749)		\$ 81,251	
09A2	Acoustic Ceiling Tile	Coleman	\$ 8,400	\$ 6,000	\$ 4,460	\$ (1,540)		\$ 4,460	
09B1	Flooring	Bennel	\$ 12,600	\$ 8,700	\$ 8,700	\$ -		\$ 8,700	
09B2	Tile (Floor and wall tile)	Bennel	\$ 5,000	\$ 4,700	\$ 4,700	\$ -		\$ 4,700	
09C	Paint and VWC	Clt Paint	\$ 10,000	\$ 8,934	\$ 9,015	\$ 81		\$ 8,934	
10A	Specialties	C&B	\$ 2,000	\$ 1,070	\$ 2,603	\$ 1,533			
11A	Equipment	MM	\$ 2,500	\$ 2,500	\$ 2,500	\$ -			
22A	Plumbing	Southend	\$ 32,500	\$ 33,844	\$ 38,829	\$ 4,985			
23A	HVAC	Deeck	\$ 50,000	\$ 60,800	\$ 37,679	\$ (23,121)			
26A	Electrical/FA	Stelco	\$ 81,500	\$ 92,350	\$ 83,845	\$ (8,505)			
27A	Communications	Union County	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)			
31A	Earthwork	Mclaughlin	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 35,000		
32A	Paving/Curb/Sidewalk	Jimmy Smith	\$ 20,000	\$ 16,133	\$ 19,000	\$ 2,867	\$ 15,000		
32B	Site Imp. Landscaping	MM	\$ 10,000	\$ 10,000	\$ 7,500	\$ (2,500)			
32C	Soil Treatment	B&P Pest	\$ 1,000	\$ 1,000	\$ 1,000	\$ -			
33A	Utilities	Mclaughlin	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000			
	<b>Sub Total</b>		\$ 696,936	\$ 759,201	\$ 771,386	\$ 12,185	\$ 50,000	\$ 164,020.00	
	OPS TEAMS	6.00%	\$ 41,816	\$ 45,552	\$ 46,283	\$ 731	\$ 3,000		
	MMC OH	1.00%	\$ 6,969	\$ 7,592	\$ 7,714	\$ 122	\$ 500		
	MMC Profit	6.00%	\$ 41,816	\$ 45,552	\$ 46,283	\$ 731	\$ 3,000		
	Preconstruction Services (Estimate)		\$ 195,258	\$ 195,258	\$ -	\$ (195,258)			
	Construction Administration Services		\$ -	\$ -	\$ 30,000	\$ 30,000			
	Estimating Contingency	0.00%	\$ 104,540	\$ 37,960	\$ -	\$ (37,960)			
	Value Management	0.00%	\$ -	\$ -	\$ -	\$ -			
	<b>Total Lump Sum</b>		\$ 1,087,335.52	\$ 1,091,115.00	\$ 901,666.00		\$ 56,500	\$ 164,020.00	Actual
	Alternate 1	0.00%			\$ 56,500	\$ 56,500			
	Construction Contingency	5.00%	\$ -	\$ 37,960	\$ 39,000	\$ 1,040			
	Communications Allowance	0.00%	\$ -	\$ -	\$ 5,000	\$ -			
	Project Lump Sum Including Allowance, Contingencies, and Alternates		\$ 1,087,335.00	\$ 1,130,000.00	\$ 1,002,166.00			\$ 100,216.60	Goal
	Phase 1 Preconstruction Services (Final)		\$ -	\$ -	\$ 148,287				
	<b>Project Total - Phase 1 + Phase 2 + Alt 1</b>		\$ 1,087,335.00	\$ 1,130,000.00	\$ 1,150,453.00				

EXHIBIT E  
GMP DESIGN  
DOCUMENTS, (Based  
Upon 90%)

# Crooked Creek WRF Building

## 4015 Sardis Church Road Monroe, NC

### CONSTRUCTION DOCUMENTS

10/21/2025



THE IMAGE SHOWN ABOVE IS FOR CONCEPTUAL DESIGN PURPOSES ONLY AND IS NOT TO BE USED FOR CONSTRUCTION AND/OR INTERPRETING DESIGN INTENT.

CREECH & ASSOCIATES

1000 W. Morehead St.  
Suite 120  
Charlotte, NC 28208  
p 704.376.6000  
www.creechassociates.com

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, PA ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



10/21/2025



Crooked Creek WRF Building

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

COVER SHEET

CS

**Civil**  
Stewart  
101 N Tryon St.  
Suite 1400  
Charlotte, NC 28202  
704.334.7925

**Structural**  
Stewart  
101 N Tryon St.  
Suite 1400  
Charlotte, NC 28202  
704.334.7925

**Architectural**  
Creech and Associates  
1000 West Morehead  
Suite 120  
Charlotte, NC 28208  
704.376.6000

**Plumbing**  
Optima Engineering, PA  
1927 South Tryon St  
Charlotte, NC 28203  
704.338.1292

**Mechanical**  
Optima Engineering, PA  
1927 South Tryon St  
Charlotte, NC 28203  
704.338.1292

**Electrical**  
Optima Engineering, PA  
1927 South Tryon St  
Charlotte, NC 28203  
704.338.1292



CODE SUMMARY

BUILDING CODE SUMMARY FOR ALL COMMERCIAL PROJECTS (EXCEPT 1 AND 2-FAMILY DWELLINGS AND TOWNHOUSES)

(Reproduce the following data on the building plans sheet 1 or 2)

Name of Project: CROOKED CREEK WRF OFFICE AND STORAGE BUILDING
Address: 4015 Sardis Church Road Monroe, NC
Owner/Authorized Agent: GREY LONDON
City/County: Private
Code Enforcement Jurisdiction: City

CONTACT: PROJECT MANAGER: DESIGNER FIRM NAME LICENSE # TELEPHONE # E-MAIL
Architectural: CREECH & ASSOCIATES JOHN CRAWFORD 15357 (704) 376-8000 JCRAWFORD@CREECHASSOCIATES.COM
Civil: STEWART JEFF OD (704) 909-3506 JODEN@STEWARTINC.COM
Electrical: OPTIMA ENGINEERING, PA ZANE KUSEYBI 17308 (704) 338-1292 ZKUSEYBI@OPTIMAENGINEERING.COM

2018 NC BUILDING CODE: [X] New Building [ ] Addition [ ] Renovation
2018 NC EXISTING BUILDING CODE: Existing: [ ] Prescriptive [ ] Repair [ ] Chapter 14
Alteration: [ ] Level I [ ] Level II [ ] Level III [ ] Change of Use
[ ] Historic Property

BASIC BUILDING DATA
Construction Type: [ ] I-A [ ] II-A [ ] III-A [ ] IV [ ] V-A
[ ] I-B [ ] II-B [ ] III-B [ ] V-B
Sprinklers: [X] No [ ] Partial [ ] Yes [ ] NFPA 13 [ ] NFPA 13R [ ] NFPA 13D
Standpipes: [ ] No [ ] Yes Class [ ] I [ ] II [ ] III [ ] Wet [ ] Dry
Fire District: [ ] No [ ] Yes Flood Hazard Area: [ ] No [ ] Yes
Special Inspections Required: [ ] No [ ] Yes

GROSS BUILDING AREA TABLE
FLOOR EXISTING (SQ FT) NEW (SQ FT) SUB - TOTAL
Roof
4th Floor
3rd Floor
2nd Floor
1st Floor 1,810 SF
Basement
TOTAL 1,810 SF

ALLOWABLE AREA
Primary Occupancy Classification(s):
Assembly [ ] A-1 [ ] A-2 [ ] A-3 [ ] A-4 [ ] A-5
Business [X]
Educational [ ]
Factory [ ] F-1 Moderate [ ] F-2 Low
Hazardous [ ] H-1 Detonate [ ] H-2 Deflagrate [ ] H-3 Combust [ ] H-4 Health [ ] H-5 HPM
Institutional [ ] I-1 Condition [ ] 1 [ ] 2 [ ] 3 [ ] 4 [ ] 5
[ ] I-2 Condition [ ] 1 [ ] 2 [ ] 3 [ ] 4 [ ] 5
[ ] I-3 Condition [ ] 1 [ ] 2 [ ] 3 [ ] 4 [ ] 5
[ ] I-4
Mercantile [ ]
Residential [ ] R-1 [ ] R-2 [ ] R-3 [ ] R-4
Storage [X] S-1 Moderate [ ] S-2 Low [ ] High-piled
[ ] Parking Garage [ ] Open [ ] Enclosed [ ] Repair Garage
Utility and Miscellaneous [ ]

Accessory Occupancy Classification(s):
Incidental Uses (Table 509)
Special Uses (Chapter 4 - List Code Sections):
Special Provisions (Chapter 5 - List Code Sections):
Mixed Occupancy: [ ] No [X] Yes Separation: N/A Hr. Exception:

Actual Area of Occupancy A / Allowable Area of Occupancy A + Actual Area of Occupancy B / Allowable Area of Occupancy B <= 1.00

Table with 6 columns: STORY NO., DESCRIPTION AND USE, BLDG AREA PER STORY (ACTUAL), TABLE 506.2^1 AREA, AREA FOR FRONTAGE INCREASE^2, ALLOWABLE AREA PER STORY (OR UNLIMITED)^3

1 Frontage area increases from Section 506.2 are computed thus:
a. Perimeter which fronts a public way or open space having 20 feet minimum width = (F)
b. Total building perimeter = (P)
c. Ratio (F/P) = (F/P)
d. W = Minimum width of public way = (W)
e. Percent of frontage increase = [100(F/P - 0.25) / w] x 30 = (%)
2 Unlimited area applicable under conditions of Section 507.
3 Maximum Building Area = total number of stories in the building x D (maximum 3 stories) (506.2)
4 The maximum area of open parking garages must comply with Table 406.5.4. The maximum area of air traffic control towers must comply with Table 412.3.1.
5 Frontage increase is based on the un-sprinklered area value in Table 506.2.

ALLOWABLE HEIGHT
Table with 4 columns: ALLOWABLE, SHOWN ON PLANS, CODE REFERENCE^1
Building Height in Feet (Table 504.3) 55'-0" 13'-9" N/A
Building Height in Stories (Table 504.4) 3 1 N/A

1 Provide code reference if the "Shown on Plans" quantity is not based on Table 504.3 or 504.4

FIRE PROTECTION REQUIREMENTS

Table with 7 columns: BUILDING ELEMENT, FIRE SEPARATION DISTANCE (FEET), RATING REQ'D, PROVIDED (W/REDUCTION), DETAIL # AND SHEET #, DESIGN # FOR RATED ASSEMBLY, SHEET # FOR RATED PENETRATION, SHEET # FOR RATED JOINTS

PERCENTAGE OF WALL OPENING CALCULATIONS

Table with 4 columns: FIRE SEPARATION DISTANCE (FEET) FROM PROPERTY LINES, DEGREE OF OPENINGS PROTECTION (TABLE 705.8), ALLOWABLE AREA (%), ACTUAL SHOWN ON PLANS (%)

LIFE SAFETY REQUIREMENTS

Emergency Lighting: [ ] No [X] Yes
Exit Signs: [ ] No [X] Yes
Fire Alarm: [ ] No [X] Yes
Smoke Detection Systems: [ ] No [X] Yes [ ] Partial
Carbon Monoxide Detection: [ ] No [X] Yes

LIFE SAFETY PLAN REQUIREMENTS

Life Safety Plan Sheet #: G2.01
[ ] Fire and/or smoke rated wall locations (Chapter 7)
[ ] Assumed and real property line locations (if not on the site plan)
[ ] Exterior wall opening area with respect to distance to assumed property lines (705.8)
[X] Occupancy Use for each area as it relates to occupant load calculations (Table 1004.1.2)
[X] Occupancy loads for each area
[X] Exit sign locations (1013)
[X] Exit access travel distance (1017)
[X] Common path of travel distances (Tables 1006.2.1 & 1006.3.2 (1))
[ ] Dead end lengths (1020.4)
[X] Clear exit widths for each exit door
[X] Maximum calculated occupant load capacity each exit door can accommodate based on egress width (1005.3)
[X] Actual occupant load for each exit door
[ ] A separate schematic plan indicating where fire rated floor/ceiling and/or roof structure is provided for purposes of occupancy separation
[ ] Location of doors with panic hardware (1010.1.10)
[ ] Location of doors with delayed egress locks and the amount of delay (1010.1.9.7)
[ ] Location of doors with electromagnetic egress locks (1010.1.9.9)
[ ] Location of doors equipped with hold-open devices
[ ] Location of emergency escape windows (1030)
[ ] The square footage of each fire area (202)
[ ] The square footage of each smoke compartment of Occupancy Classification I-2 (407.5)
[ ] Note any code exceptions or table notes that may have been utilized regarding the items above

ACCESSIBLE DWELLING UNITS (SECTION 1107)

Table with 7 columns: TOTAL UNITS, ACCESSIBLE UNITS REQUIRED, ACCESSIBLE UNITS PROVIDED, TYPE A UNITS REQUIRED, TYPE A UNITS PROVIDED, TYPE B UNITS REQUIRED, TYPE B UNITS PROVIDED, TOTAL ACCESSIBLE UNITS PROVIDED

ACCESSIBLE PARKING (SECTION 1106)

Table with 5 columns: LOT OR PARKING AREA, TOTAL # OF PARKING SPACES REQUIRED, PROVIDED, # OF ACCESSIBLE SPACES PROVIDED (REGULAR WITH 5' ACCESS AISLE, VAN SPACE WITH 132" ACCESS AISLE, 8' ACCESS AISLE), TOTAL # ACCESSIBLE PROVIDED

PLUMBING FIXTURE REQUIREMENTS (TABLE 2902.1)

Table with 10 columns: USE, WATERCLOSETS (MALE, FEMALE, UNISEX), URINALS, LAVATORIES (MALE, FEMALE, UNISEX), SHOWER / TUBS, DRINKING FOUNTAINS (REGULAR, ACCESSIBLE)

SPECIAL APPROVALS

2018 NC BUILDING CODE: (Local Jurisdiction, Department of Insurance, OSC, DPI, DHHS, etc., describe below)

ENERGY SUMMARY

ENERGY REQUIREMENTS:
The following data shall be considered minimum and any special attribute required to meet the energy code shall also be provided. Each Designer shall furnish the required portions of the project information for the plan data sheet. If performance method, state the annual energy cost for the standard reference design vs annual energy cost for the proposed design.
Existing building envelope complies with code: 2012 NC ENERGY CONSERVATION CODE
Exempt Building: N/A Provide code or statutory reference: 2018 NC ENERGY CONSERVATION CODE
Climate Zone: 3A
Method of Compliance: PRESCRIPTIVE (ENERGY CODE)
(If "other" specify source here):

THERMAL ENVELOPE (Prescriptive method only)

Roof/Ceiling Assembly (each assembly)
Description of assembly: STANDING SEAM MTL. ROOF, RIGID INSULATION, MTL. DECK
U-Value of total assembly: 0.00257
R-Value of insulation: R-38
Skylights in each assembly: N/A
U-Value of skylight: N/A
total square footage of skylights in each assembly: N/A
Exterior Walls (each assembly)
Description of assembly: BRICK VENEER, AIR GAP, RIGID INSULATION, SOLID MASONRY
U-Value of total assembly: 0.025
R-Value of insulation: R-20
Openings (windows or doors with glazing)
U-Value of assembly:
Solar heat gain coefficient:
Projection factor:
Door R-Values:
Walls Below Grade (each assembly)
Description of assembly: N/A
U-Value of total assembly: N/A
R-Value of insulation: N/A
Floors Over Unconditioned Space (each assembly)
Description of assembly: N/A
U-Value of total assembly: N/A
R-Value of insulation: N/A
Floors Slab On Grade
Description of assembly: 6" REINFORCED CONCRETE, VAPOR BARRIER, CRUSHED STONE
U-Value of total assembly: 1.14
R-Value of insulation: R-10
Horizontal/vertical requirement: N/A
slab heated: N/A

CODE SUMMARY

BUILDING CODE SUMMARY FOR ALL COMMERCIAL PROJECTS STRUCTURAL DESIGN

DESIGN LOADS: (PROVIDE ON THE STRUCTURAL SHEETS IF APPLICABLE)
Importance Factors: Wind (I\_w) \_\_\_\_\_
Snow (I\_s) \_\_\_\_\_
Seismic (I\_e) \_\_\_\_\_
Live Loads: Roof \_\_\_\_\_ psf
Mezzanine \_\_\_\_\_ psf
Floor \_\_\_\_\_ psf
Ground Snow Load: \_\_\_\_\_ psf
Wind Load: Basic Wind Speed \_\_\_\_\_ mph (ASCE-7)
Exposure Category \_\_\_\_\_
SEISMIC DESIGN CATEGORY:
Provide the following Seismic Design Parameters:
Occupancy Category (Table 1604.5) \_\_\_\_\_
Spectral Response Acceleration S\_s \_\_\_\_\_ %g S\_1 \_\_\_\_\_ %g
Site Classification (ASCE 7) \_\_\_\_\_
Data Source: \_\_\_\_\_
Basic Structural System: \_\_\_\_\_
Analysis Procedure: \_\_\_\_\_
Architectural, Mechanical, Components anchored? \_\_\_\_\_

LATERAL DESIGN CONTROL:
SOIL BEARING CAPACITIES:
Field Test \_\_\_\_\_ psf
Pile size, type, and capacity: \_\_\_\_\_

CODE SUMMARY

BUILDING CODE SUMMARY FOR ALL COMMERCIAL PROJECTS MECHANICAL DESIGN

MECHANICAL SUMMARY
MECHANICAL SYSTEMS, SERVICE SYSTEMS AND EQUIPMENT
Thermal Zone
winter dry bulb: SEE MECHANICAL
summer dry bulb: SEE MECHANICAL
Interior Design Conditions
winter dry bulb: SEE MECHANICAL
summer dry bulb: SEE MECHANICAL
relative humidity: SEE MECHANICAL
Building heating load: SEE MECHANICAL
Building cooling load: SEE MECHANICAL
Mechanical Spacing Conditioning System
Unitary description of unit SEE MECHANICAL
heating efficiency SEE MECHANICAL
cooling efficiency SEE MECHANICAL
Boiler size category of unit SEE MECHANICAL
Chiller size category: If oversized, state reason: SEE MECHANICAL
List equipment efficiencies: SEE MECHANICAL

CODE SUMMARY

BUILDING CODE SUMMARY FOR ALL COMMERCIAL PROJECTS ELECTRICAL DESIGN

ELECTRICAL SUMMARY
ELECTRICAL SYSTEM AND EQUIPMENT
Method of Compliance: SEE ELECTRICAL
Lighting schedule (each fixture type)
lamp type required in fixture SEE LIGHTING SCHEDULE
number of lamps in fixture SEE LIGHTING SCHEDULE
ballast type used in fixture SEE LIGHTING SCHEDULE
number of ballasts in fixture SEE LIGHTING SCHEDULE
total wattage per fixture SEE LIGHTING SCHEDULE
total interior wattage specified allowed SEE LIGHTING SCHEDULE
total exterior wattage specified allowed SEE LIGHTING SCHEDULE
Additional Efficiency Package Options
(When using the 2018 NCECC, not required for ASHRAE 90.1)
[ ] C406.2 More Efficient HVAC Equipment Performance
[ ] C406.3 Reduced Lighting Power Density
[ ] C406.4 Enhanced Digital Lighting Controls
[ ] C406.5 On-Site Renewable Energy
[ ] C406.6 Dedicated Outdoor Air System
[ ] C406.7 Reduced Energy Use in Service Water Heating

CREECH & ASSOCIATES
1000 W. Morehead St.
Suite 120
Charlotte, NC 28208
p 704.376.6000
www.creechassociates.com

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



Crooked Creek WRF Building

Table with 3 columns: No., Description, Date

Package: CONSTRUCTION DOCUMENTS
Project Number: 2024-043
Date: 10/21/2025

CODE SUMMARY
G1.01



10/21/2025



Crooked Creek WRF Building

<https://softiq.ulprospector.com/en>

<https://www.usg.com/content/usgcom/en.html>

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

UL SYSTEMS

G1.02

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



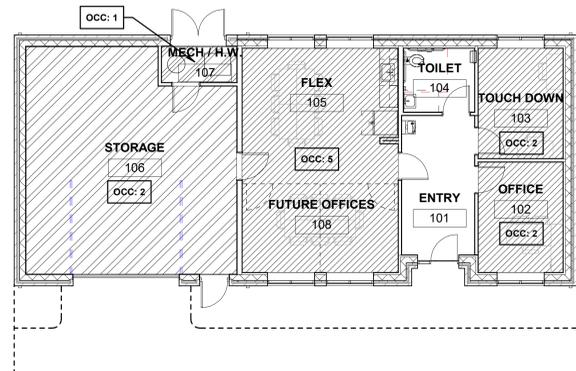
10/21/2025



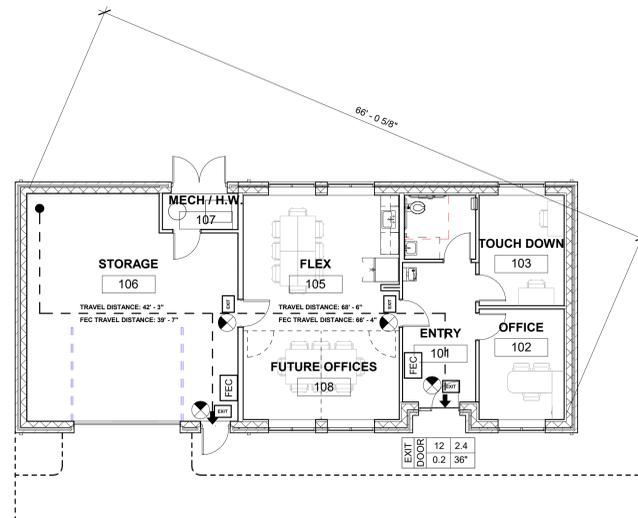
Crooked Creek WRF Building

OCCUPANCY LEGEND			
SYMBOL	OCCUPANCY TYPE	SQUARE FOOTAGE	OCCUPANTS
	BUSINESS OCCUPANCY	694	9
	STORAGE OCCUPANCY	584	2
	UTILITY OCCUPANCY	35	1
TOTAL OCCUPANCY=			12

LIFE SAFETY LEGEND	
	EXIT DOOR
	EXIT DOOR WITH WIDTH
	EXIT DOOR WITH WIDTH AND MULTIPLIER
	FIRE EXTINGUISHER CABINET
	PROVIDE EVACUATION PLAN @ COMPLETION OF PROJECT
	KNOX BOX - COORDINATE EXACT PLACEMENT WITH FIRE MARSHAL
	DOOR W/ PANIC HARDWARE
	DOOR W/ PANIC HARDWARE & HOLD OPEN
	EXIT SIGN
	STANDPIPE LOCATION
	PRIME STRUCTURAL STEEL TO PREPARE FOR 1-HR. FIREPROOFING
	1ST FLOOR STRUCTURE AND SLAB ABOVE TO RECEIVE FIREPROOFING



A1 FIRST FLOOR OCCUPANCY PLAN  
1/8" = 1'-0"



A3 FIRST FLOOR LIFE SAFETY PLAN  
1/8" = 1'-0"

FLOOR PLAN LEGEND	
	TRUE NORTH
	PLAN NORTH
	1 HOUR FIRE RATED PARTITION
	2 HOUR FIRE RATED PARTITION

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

OCCUPANCY & LIFE SAFETY PLANS

G2.01



THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.

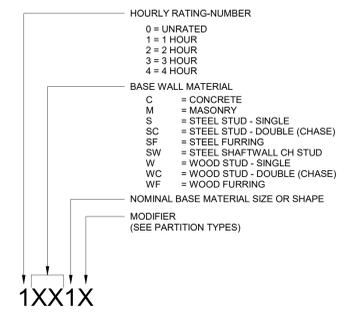


10/21/2025



**Crooked Creek WRF Building**

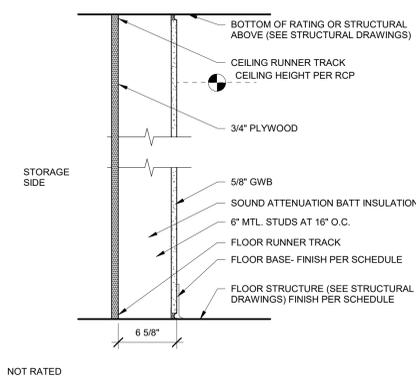
- HOLD TOP OF STUDS DOWN 3/4" FROM TOP RUNNER WHERE PARTITION EXTENDS TO STRUCTURE ABOVE.
- ALL SEALANT SHALL BE CONTINUOUS.
- ALL SOUND RATED PARTITIONS SHALL EXTEND FROM FINISHED FLOOR TO WHERE THEY MAY BE SEALED, SUCH AS THE UNDERSIDE OF STRUCTURE OR DECK, AND BE ENTIRELY SEALED OFF WITH ACOUSTIC SEALANT UNLESS NOTED OTHERWISE. ALL PENETRATIONS SUCH AS PIPING, CONDUITS, DUCTS, ETC. IN SUCH SEALED OFF WALLS OR PARTITIONS SHALL BE LIKEWISE SEALED OFF ALONG THE PERIMETER OF THE PENETRATIONS.
- ALL FIRE AND/OR SMOKE RATED PARTITIONS SHALL EXTEND FROM FINISH FLOOR TO WHERE THEY MAY BE SEALED, SUCH AS UNDERSIDE OF STRUCTURE OR DECK, AND BE ENTIRELY SEALED OFF WITH CONTINUOUS SAFING MATERIAL. SAFING MATERIAL SHALL BE HELD IN PLACE WITH A FIRE STOPPING MATERIAL ON BOTH SIDES, SUCH AS RATED GYPSUM WALL BOARD OR LISTED FIREPROOFING MATERIAL.
- ALL MANUFACTURED SOUND RATED STC WALLS OR PARTITIONS SHALL HAVE CLOSURE GASKETS AT TOP, BOTTOM, AND SIDES WHERE A SOUND LEAK WOULD OTHERWISE EXIST. ALL PENETRATIONS THROUGH SUCH PARTITIONS SHALL BE GASKET SEALED ALONG THE PENETRATION PERIMETER.
- STRUCTURAL STUDS (20 GAUGE MINIMUM) SHALL BE USED WHERE ANY NON-SELF SUPPORTING WALL-HUNG FIXTURES, EQUIPMENT, OR CABINETRY OCCUR AND SHALL EXTEND FROM FLOOR TO STRUCTURE ABOVE. SEE TYPICAL SUPPORT DETAILS FOR WALL MOUNTED ITEMS.
- ALL 20 GAUGE METAL STUD FRAMED PARTITIONS SHALL BE BRACED ABOVE FINISHED CEILING. BRACING SHALL BE AS FOLLOWS: ATTACH A 3-5/8" METAL STUD HORIZONTALLY AND CONTINUOUSLY TO PARTITION 6" MAX ABOVE FINISHED CEILING. THEN PROVIDE A 3-5/8" METAL STUD KICKERS AT 45 TO STRUCTURE AT 4'-0" O.C. KICKERS SHALL HAVE CLIP ANGLES (14 GA) WITH TWO 1/4" ANCHORS. ALL KICKER LOCATIONS SHALL BE COORDINATED WITH ALL OTHER TRADES PERFORMING WORK ABOVE CEILING. SEE ALTERNATE STANDARD BRACING DETAIL.
- ALL RATED PARTITIONS SHALL BE IDENTIFIED ABOVE HUNG CEILING.
- SEE ROOM FINISH SCHEDULE FOR ADDITIONAL REQUIREMENTS FOR FINISH MATERIALS SUCH AS CERAMIC TILE, PANELING, ETC. WHICH ARE NOT SHOWN OR INCLUDED IN THESE PARTITION TYPES.
- WHERE PARTITION TYPES CHANGE IN A STRAIGHT RUN, THE EXPOSED OR MOST IMPORTANT EXPOSED FINISH FACE AND NOT NECESSARILY THE CENTERLINE OF STUDS, SHALL ALIGN. REVIEW CASES WHICH ARE UNCLEAR WITH THE ARCHITECT PRIOR TO CONSTRUCTING THESE PARTITIONS.
- WHERE ITEMS ARE RECESSED INTO RATED PARTITIONS, PROVIDE BOXING, INSULATION ETC. AS REQUIRED TO MAINTAIN THE FIRE RESISTANCE RATING. SEE TYPICAL RECESS FRAMING DETAIL.



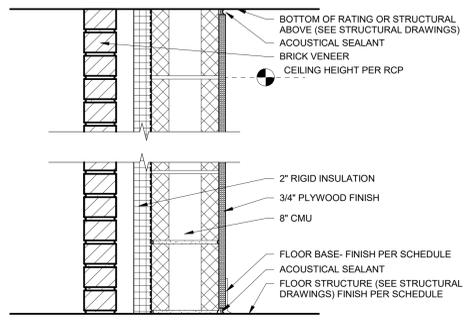
**PARTITION KEY**

**GENERAL NOTES:**

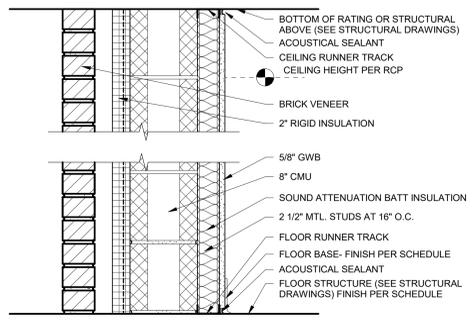
- FOR COMMON INTERIOR WALLS, PARTITIONS, AND FLOOR/CEILING ASSEMBLIES BETWEEN ADJACENT DWELLING UNITS OR BETWEEN DWELLING UNITS AND ADJACENT PUBLIC AREAS SUCH AS HALLS, CORRIDORS, STAIRS OR SERVICE AREAS, REFER TO SECTION 1207 OF THE 2018 NCSBC FOR MINIMUM AIRBORNE SOUND AND STRUCTURE-BORNE SOUND RATINGS.
- STUD SPACING IN ASSEMBLIES SHALL COMPLY WITH UL ASSEMBLY REQUIREMENTS, REFER TO STRUCTURAL DRAWINGS FOR ACTUAL SPACING.
- GC SHALL INSTALL ALL RATED ASSEMBLIES PER UL RATED ASSEMBLIES INDICATED ON DRAWINGS.
- \* ASTERISK DENOTES ONE HALF OF A SPLIT UL ASSEMBLY SUCH AS AT COLUMN ENCLOSURES, BRACE FRAME ENCLOSURES, ETC.
- USE OF WATER RESISTANT BACKER BOARD MAY BE LIMITED TO ONLY THOSE AREAS OF A WALL WHICH ARE SCHEDULED TO OR INDICATED BY DETAILS TO RECEIVE CERAMIC TILE FINISH.
- MOISTURE AND MOLD RESISTANT GYPSUM WALL BOARD TO BE USED ON WET WALLS IN BATHROOMS, SHOWER ROOMS, AND LAUNDRY ROOMS.
- PROVIDE SLOTTED EXPANSION ANCHORS/CLIPS AT TOP PLATE WHERE PARTITION IS SECURED TO BOTTOM CHORD OF ROOF TRUSSES.



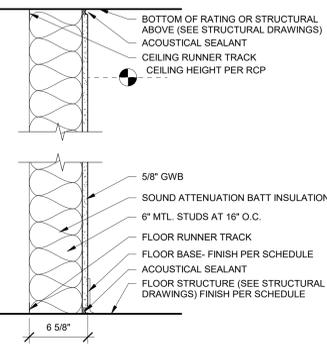
**PARTITION - OS6A**  
1 1/2" = 1'-0"



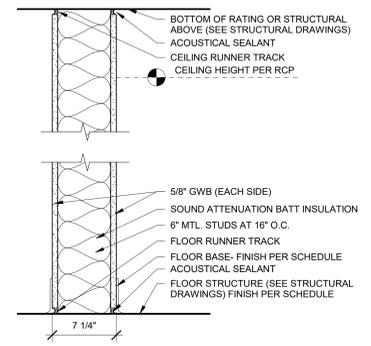
**OM8B**  
1 1/2" = 1'-0"



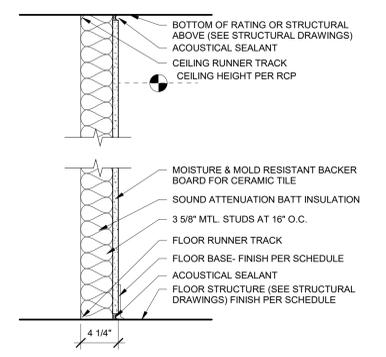
**OM8A**  
1 1/2" = 1'-0"



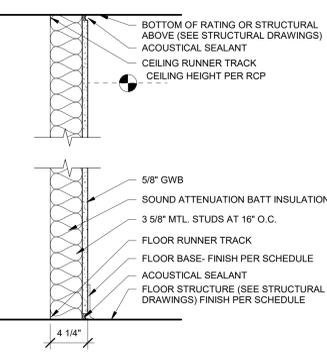
**PARTITION - OSF6**  
1 1/2" = 1'-0"



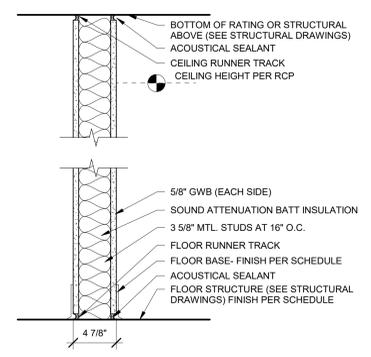
**PARTITION - OS6**  
1 1/2" = 1'-0"



**PARTITION - OSF3B**  
1 1/2" = 1'-0"



**PARTITION - OSF3**  
1 1/2" = 1'-0"



**PARTITION - OS3**  
1 1/2" = 1'-0"

No.	Description	Date

Package: **CONSTRUCTION DOCUMENTS**  
 Project Number: **2024-043**  
 Date: **10/21/2025**

**PARTITION TYPES AND SHELL ASSEMBLIES**

**G4.01**



GENERAL	
1.	THESE GENERAL NOTES ARE NOT INTENDED TO REPLACE SPECIFICATIONS (IF PROVIDED). SEE SPECIFICATIONS FOR REQUIREMENTS IN ADDITION TO THE GENERAL NOTES.
2.	DO NOT SCALE DIMENSIONS FROM DRAWINGS. THE CONTRACTOR SHALL REQUEST NECESSARY DIMENSIONS NOT SHOWN ON THE DRAWINGS.
3.	WHERE A DETAIL IS SHOWN FOR ONE CONDITION, IT SHALL APPLY FOR ALL LIKE OR SIMILAR CONDITIONS EVEN THOUGH NOT SPECIFICALLY REFERENCED ON THE DRAWINGS.
4.	WHERE A CONFLICT BETWEEN DRAWINGS AND SPECIFICATIONS OCCURS THE MORE STRINGENT REQUIREMENT SHALL APPLY.
5.	IF ANY BIDDER IS IN DOUBT AS TO THE INTENT OF THE DRAWINGS OR SPECIFICATIONS, THEY SHALL REQUEST AN INTERPRETATION IN WRITING PRIOR TO THE SCHEDULED BID DATE.
6.	THE CONTRACTOR SHALL CHECK AND VERIFY ALL DIMENSIONS AND GRADE CONDITIONS (BOTH NEW AND EXISTING), REPORTING ANY DISCREPANCIES TO THE ENGINEER OF RECORD PRIOR TO FABRICATION OR PROCEEDING WITH STRUCTURAL WORK.
7.	THE CONTRACTOR SHALL COMPARE THE STRUCTURAL DRAWINGS WITH THE ARCHITECTURAL DRAWINGS, AND REPORT ANY DISCREPANCIES TO THE ENGINEER OF RECORD PRIOR TO FABRICATION OR PROCEEDING WITH STRUCTURAL WORK.
8.	SEE ARCHITECTURAL DRAWINGS FOR FLOOR ELEVATIONS, FLOOR SLOPES, AND THE LOCATION OF DEPRESSED FLOOR AREAS.

CONTRACTOR RESPONSIBILITY	
1.	THE STRUCTURAL DRAWINGS AND SPECIFICATIONS (IF PROVIDED) REPRESENT THE FINISHED STRUCTURE, AND, EXCEPT WHERE SPECIFICALLY SHOWN, DO NOT INDICATE THE METHOD OR MEANS OF CONSTRUCTION. THE CONTRACTOR SHALL SUPERVISE AND DIRECT THE WORK AND SHALL BE SOLELY RESPONSIBLE FOR ALL CONSTRUCTION MEANS, METHODS, PROCEDURES, TECHNIQUES, AND SEQUENCE. ALL APPLICABLE SAFETY REGULATIONS TO BE FOLLOWED STRICTLY.
2.	THE STRUCTURE HAS BEEN DESIGNED TO RESIST DESIGN LOADS ONLY AS A COMPLETED STRUCTURE. APPLICATIONS OF CONSTRUCTION LOADS TO THE PARTIALLY COMPLETED STRUCTURE SHALL BE CONSIDERED BY THE CONTRACTOR AND SO INCLUDED IN THE DESIGN OF SHORING, BRACING, FORMWORK, AND ANY OTHER SUPPORTING ELEMENTS PROVIDED FOR CONSTRUCTION OF THE STRUCTURE. DURING ERECTION AND UNTIL ALL PERMANENT CONNECTIONS ARE MADE, THE CONTRACTOR MUST PROVIDE TEMPORARY BRACING FOR THE STRUCTURE IN ALL DIRECTIONS UNTIL THE STRUCTURAL WORK IS COMPLETE.
3.	ALL INTERIOR HANGING COMPONENTS (CEILING, DUCTWORK, PIPING, EQUIPMENT, ETC.) SHALL BE COORDINATED BY THE CONTRACTOR TO ENSURE LOADS APPLIED TO THE STRUCTURE DO NOT EXCEED THE LIMITS SHOWN IN THE DESIGN CRITERIA OR ELSEWHERE IN THE DRAWINGS. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE ADEQUACY OF THE CONNECTIONS TO THE SUPPORTING STRUCTURAL ELEMENTS AND THE ADEQUACY OF THE HANGING SYSTEM TO SUPPORT THE COMPONENTS.
4.	ALL ARCHITECTURAL, ELECTRICAL, MECHANICAL, AND PLUMBING COMPONENTS NOT SHOWN ON THE STRUCTURAL DRAWINGS, THAT FRAME TO THE UNDERSIDE OF STRUCTURE ABOVE, SHALL BE DETAILED AND FRAMED BY THE CONTRACTOR TO ALLOW FOR DEFLECTION OF THE STRUCTURAL FRAMING. SEE THE DESIGN CRITERIA FOR THE LIMITS USED IN THE DESIGN.
5.	PRINCIPAL OPENINGS IN THE STRUCTURE ARE SHOWN ON THESE DRAWINGS. THE CONTRACTOR SHALL EXAMINE THE ARCHITECTURAL, MECHANICAL, ELECTRICAL, AND PLUMBING DRAWINGS FOR ALL REQUIRED OPENINGS. SUPPORT FRAMING FOR ALL OPENINGS SHALL BE PROVIDED AND INSTALLED PER TYPICAL DETAILS HEREIN WHETHER SHOWN ON THESE DRAWINGS OR NOT. THE CONTRACTOR SHALL VERIFY SIZE AND LOCATION OF ALL OPENINGS WITH ALL SUBCONTRACTORS AND THEIR APPROVED SHOP DRAWINGS PRIOR TO CONSTRUCTION.
6.	ALL EXTERIOR WALL AND ROOF COMPONENTS AND CLADDING ENGINEERED BY THE COMPONENT MANUFACTURER ARE TO BE DESIGNED BY THE MANUFACTURER'S ENGINEER FOR COMPONENTS AND CLADDING WIND LOADS NOTED IN THE DESIGN CRITERIA.
7.	ALL ARCHITECTURAL, ELECTRICAL, MECHANICAL, AND PLUMBING COMPONENTS ARE TO BE ATTACHED AS REQUIRED BY ASCE/SEI 7 CHAPTER 13, "SEISMIC DESIGN REQUIREMENTS FOR NONSTRUCTURAL COMPONENTS". EACH INDIVIDUAL CONTRACTOR RESPONSIBLE FOR THE COMPONENT MUST PROVIDE PROJECT SPECIFIC DESIGN AND DOCUMENTATION PREPARED BY AN ENGINEER LICENSED IN THE STATE IN WHICH THE PROJECT IS LOCATED. CHAPTER 13 DEFINES THE FORCE REQUIRED TO SUPPORT THE COMPONENT FOR THE ANCHORAGE AND BRACING. THE COST OF PREPARING THIS INFORMATION AND DESIGN SHALL BE INCLUDED IN EACH CONTRACTOR'S BID THAT IS PROVIDING THE COMPONENT.
8.	SEVERAL ITEMS NOTED HEREIN (WHERE CHECKED) AND IN THE SPECIFICATIONS REQUIRE THE CONTRACTOR TO ENGAGE A PROFESSIONAL ENGINEER LICENSED IN THE STATE IN WHICH THE PROJECT IS LOCATED, TO PROVIDE DESIGN AND/OR DETAILING OF STRUCTURAL ELEMENTS. SEE INDIVIDUAL NOTES AND SPECIFICATION SECTIONS FOR ADDITIONAL INFORMATION AND REQUIREMENTS. DELEGATED DESIGN ELEMENTS INCLUDE, BUT ARE NOT LIMITED TO: <ul style="list-style-type: none"> <li><input type="checkbox"/> SPECIALTY FOUNDATION SYSTEM</li> <li><input type="checkbox"/> POST-TENSIONED CONCRETE (LAYOUT AND STRESSING)</li> <li><input type="checkbox"/> STRUCTURAL PRECAST CONCRETE</li> <li><input type="checkbox"/> ARCHITECTURAL PRECAST CONCRETE</li> <li><input type="checkbox"/> STRUCTURAL STEEL (CONNECTIONS)</li> <li><input type="checkbox"/> PREFABRICATED METAL BUILDING</li> <li><input type="checkbox"/> STEEL STAIRS AND RAILINGS</li> <li><input type="checkbox"/> STEEL JOISTS AND STEEL JOIST GIRDERS</li> <li><input type="checkbox"/> ROOF ANCHORS</li> <li><input type="checkbox"/> NON-LOAD BEARING COLD-FORMED STEEL</li> <li><input type="checkbox"/> LOAD BEARING COLD-FORMED STEEL</li> <li><input checked="" type="checkbox"/> LIGHT GAUGE COLD-FORMED STEEL TRUSSES</li> <li><input type="checkbox"/> PREFABRICATED WOOD TRUSSES</li> <li><input type="checkbox"/> ANCHOR TIE-DOWN SYSTEM FOR WOOD SHEAR WALLS</li> </ul>

DESIGN CRITERIA																																								
1.	PROJECT LOCATION: UNION COUNTY, NC																																							
2.	APPLICABLE CODES: <ul style="list-style-type: none"> <li>2018 NORTH CAROLINA BUILDING CODE (2015 INTERNATIONAL BUILDING CODE WITH REVISIONS)</li> <li>MINIMUM DESIGN LOADS FOR BUILDINGS AND OTHER STRUCTURES (ASCE/SEI 7-10)</li> <li>BUILDING CODE REQUIREMENTS FOR STRUCTURAL CONCRETE (ACI 318-14)</li> <li>BUILDING CODE REQUIREMENTS/SPECIFICATIONS FOR MASONRY STRUCTURES (ACI 530/530.1-13)</li> <li>SPECIFICATION FOR STRUCTURAL STEEL BUILDINGS (AISC 360-10)</li> <li>NATIONAL DESIGN SPECIFICATION FOR WOOD CONSTRUCTION (ANSI/AWC NDS-2015)</li> <li>NORTH AMERICAN SPECIFICATION FOR THE DESIGN OF COLD-FORMED STEEL STRUCTURAL MEMBERS (AISI S100-12)</li> </ul>																																							
3.	RISK CATEGORY: II																																							
4.	DEFLECTION: <ul style="list-style-type: none"> <li>FLOOR FRAMING L/240 FOR TOTAL LOADING (1.50" FOR 30' SPAN), L/360 FOR LIVE LOADING (1.00" FOR 30' SPAN)</li> <li>ROOF FRAMING L/180 FOR TOTAL LOADING (2.00" FOR 30' SPAN), L/240 FOR LIVE LOADING (1.50" FOR 30' SPAN)</li> <li>MEMBERS SUPPORTING BRICK L/500 FOR LIVE LOADING (0.60" FOR 30' SPAN)</li> <li>STRUCTURAL DRIFT LIMITS WIND, H/400 (USING V = 115 MPH AND MEAN RECURRENCE INTERVAL OF 50 YEARS)</li> <li>SEISMIC, PER ASCE 7 12.12</li> </ul>																																							
5.	LIVE LOADS: <table border="1" style="width: 100%;"> <thead> <tr> <th></th> <th>UNIFORM (PSF)</th> <th>CONCENTRATED (LB)</th> </tr> </thead> <tbody> <tr> <td>OFFICE</td> <td>65*</td> <td>2,000</td> </tr> <tr> <td>PUBLIC AREAS, LOBBIES</td> <td>100</td> <td>2,000</td> </tr> <tr> <td>ROOF</td> <td>20</td> <td>300</td> </tr> <tr> <td colspan="3">* ADDITIONAL 15 PSF PARTITION LOAD INCLUDED</td> </tr> </tbody> </table>		UNIFORM (PSF)	CONCENTRATED (LB)	OFFICE	65*	2,000	PUBLIC AREAS, LOBBIES	100	2,000	ROOF	20	300	* ADDITIONAL 15 PSF PARTITION LOAD INCLUDED																										
	UNIFORM (PSF)	CONCENTRATED (LB)																																						
OFFICE	65*	2,000																																						
PUBLIC AREAS, LOBBIES	100	2,000																																						
ROOF	20	300																																						
* ADDITIONAL 15 PSF PARTITION LOAD INCLUDED																																								
6.	SNOW LOAD: <table border="1" style="width: 100%;"> <thead> <tr> <th></th> <th>UNIFORM (PSF)</th> <th>CONCENTRATED (LB)</th> </tr> </thead> <tbody> <tr> <td>GROUND SNOW LOAD</td> <td><math>p_g = 10</math> PSF</td> <td></td> </tr> <tr> <td>IMPORTANCE FACTOR</td> <td><math>I = 1.0</math></td> <td></td> </tr> <tr> <td>SNOW EXPOSURE FACTOR</td> <td><math>C_e = 1.0</math></td> <td></td> </tr> <tr> <td>THERMAL FACTOR</td> <td><math>C_t = 1.0</math></td> <td></td> </tr> <tr> <td>FLAT SNOW ROOF LOAD</td> <td><math>p_g = 10</math> PSF</td> <td></td> </tr> </tbody> </table>		UNIFORM (PSF)	CONCENTRATED (LB)	GROUND SNOW LOAD	$p_g = 10$ PSF		IMPORTANCE FACTOR	$I = 1.0$		SNOW EXPOSURE FACTOR	$C_e = 1.0$		THERMAL FACTOR	$C_t = 1.0$		FLAT SNOW ROOF LOAD	$p_g = 10$ PSF																						
	UNIFORM (PSF)	CONCENTRATED (LB)																																						
GROUND SNOW LOAD	$p_g = 10$ PSF																																							
IMPORTANCE FACTOR	$I = 1.0$																																							
SNOW EXPOSURE FACTOR	$C_e = 1.0$																																							
THERMAL FACTOR	$C_t = 1.0$																																							
FLAT SNOW ROOF LOAD	$p_g = 10$ PSF																																							
7.	WIND LOAD: <ul style="list-style-type: none"> <li>BASIC DESIGN WIND SPEED V = 115 MPH (ALLOWABLE STRESS DESIGN WIND SPEED, <math>V_{all} = 90</math> MPH)</li> <li>EXPOSURE CATEGORY B</li> <li>INTERNAL PRESSURE COEFFICIENTS <math>\pm 0.18</math></li> <li>BASE SHEAR (1.0x) <math>V_b = 12.3k</math> <math>V_s = 4.8k</math></li> <li>COMPONENTS AND CLADDING - ALL EXTERIOR WALL AND ROOF COMPONENTS AND CLADDING ENGINEERED BY THE COMPONENT MANUFACTURER ARE TO BE DESIGNED BY THE MANUFACTURER'S ENGINEER FOR COMPONENTS AND CLADDING WIND LOADS AS DETERMINED PER THE GOVERNING BUILDING CODE FOR THE ULTIMATE DESIGN WIND SPEED AND EXPOSURE CATEGORY LISTED ABOVE. ALTERNATIVELY, THE COMPONENT MANUFACTURER MAY USE THE WORST-CASE PRESSURES (PSF) BELOW: <table border="1" style="width: 100%;"> <thead> <tr> <th rowspan="2">ZONE</th> <th colspan="4">EFFECTIVE WIND AREA (SF)</th> </tr> <tr> <th>10</th> <th>50</th> <th>100</th> <th>500</th> </tr> </thead> <tbody> <tr> <td rowspan="3">ROOF</td> <td>1</td> <td>+16</td> <td>+16</td> <td>+16</td> </tr> <tr> <td></td> <td>-33</td> <td>-24</td> <td>-20</td> </tr> <tr> <td>2</td> <td>+16</td> <td>+16</td> <td>+16</td> </tr> <tr> <td rowspan="3">WALL</td> <td>3</td> <td>+16</td> <td>+16</td> <td>+16</td> </tr> <tr> <td></td> <td>-46</td> <td>-35</td> <td>-31</td> </tr> <tr> <td>4</td> <td>+20</td> <td>+18</td> <td>+16</td> </tr> <tr> <td>5</td> <td>+20</td> <td>+18</td> <td>+16</td> </tr> </tbody> </table> </li> </ul>	ZONE	EFFECTIVE WIND AREA (SF)				10	50	100	500	ROOF	1	+16	+16	+16		-33	-24	-20	2	+16	+16	+16	WALL	3	+16	+16	+16		-46	-35	-31	4	+20	+18	+16	5	+20	+18	+16
ZONE	EFFECTIVE WIND AREA (SF)																																							
	10	50	100	500																																				
ROOF	1	+16	+16	+16																																				
		-33	-24	-20																																				
	2	+16	+16	+16																																				
WALL	3	+16	+16	+16																																				
		-46	-35	-31																																				
	4	+20	+18	+16																																				
5	+20	+18	+16																																					
8.	SEISMIC LOAD: <ul style="list-style-type: none"> <li>DESIGN METHOD - EQUIVALENT LATERAL FORCE PROCEDURE</li> <li><math>S_s = 25.9</math> %g</li> <li><math>S_1 = 10.8</math> %g</li> <li><math>S_{0.5} = 27.5</math> %g</li> <li>IMPORTANCE FACTOR <math>I = 1.00</math></li> <li>SITE CLASS D (ASSUMED)</li> <li>SEISMIC DESIGN CATEGORY C</li> <li>SEISMIC FORCE-RESISTING SYSTEM - INTERMEDIATE REINFORCED MASONRY SHEAR WALLS</li> <li>RESPONSE MODIFICATION COEFFICIENT <math>R = 3.5</math> <math>R_s = 3.5</math></li> <li>DEFLECTION AMPLIFICATION FACTOR <math>C_{dv} = 2.25</math> <math>C_{dv} = 2.25</math></li> <li>SEISMIC RESPONSE COEFFICIENT <math>C_w = 0.079</math> <math>C_w = 0.079</math></li> <li>BASE SHEAR (1.0x) <math>V_b = 17.3k</math> <math>V_s = 17.3k</math></li> </ul>																																							
9.	FUTURE LOADS: UNLESS SPECIFICALLY NOTED, THERE ARE NO PROVISIONS MADE FOR FUTURE FLOORS, ROOFS, OR OTHER LOADS.																																							

FOUNDATIONS											
1.	FOUNDATION DESIGN IS BASED ON A PRESUMPTIVE NET ALLOWABLE SOIL BEARING PRESSURE OF 1,500 PSF, ACCORDING TO TABLE 1806.2 OF THE INTERNATIONAL BUILDING CODE. THIS PRESUMPTIVE BEARING PRESSURE MUST BE FIELD VERIFIED BY A GEOTECHNICAL ENGINEER PRIOR TO FOUNDATION CONCRETE PLACEMENT. THE STRUCTURE AND SITE SATISFY THE FOLLOWING CRITERIA FOR THE USE OF TABLE 1806.2: COLUMN LOADS ARE LESS THAN 50 KIIPS, MORE THAN 3 KIP/FT, AND FINISHED GRADES DO NOT DIFFER FROM NATURAL GRADE BY MORE THAN 5 FEET.										
2.	FOOTINGS SHALL BE CARRIED TO LOWER ELEVATIONS THAN THOSE SHOWN ON THE DRAWINGS IF REQUIRED BY THE GEOTECHNICAL ENGINEER OR TESTING LAB TO REACH SOIL CAPABLE OF PROVIDING THE DESIGN NET ALLOWABLE SOIL BEARING PRESSURE. ALL EXPANSIVE AND/OR LOOSE SOILS BEHIND STRUCTURAL FOUNDATIONS SHALL BE REMOVED AND RECOMPACTED AS DIRECTED HEREIN.										
3.	MINIMUM SUBGRADE PREPARATION REQUIREMENTS ARE AS FOLLOWS: <ol style="list-style-type: none"> <li>1. PREPARE SUBGRADE AND UNDERFLOOR FILL TO A POINT THAT EXTENDS 3'-0" (MINIMUM) BEYOND THE LIMITS OF THE FOUNDATIONS.</li> <li>2. COMPACT ALL FILL UNDER BUILDING TO 98% MAXIMUM DRY DENSITY AS DETERMINED BY ASTM D698.</li> <li>3. PLACE IN LIFTS OF 8" (MAXIMUM) LOOSE THICKNESS WHEN USING LARGE RIGID COMPACTORS (REDUCE THICKNESS AS NECESSARY FOR SMALLER EQUIPMENT).</li> <li>4. SLABS ON GRADE SHALL BE SUPPORTED ON A BASE LAYER OF POROUS FILL (WASHED STONE OR CLEAN SAND) WITH A MINIMUM THICKNESS OF 4".</li> </ol>										
4.	FIELD COMPACTION SHALL BE VERIFIED WITH AT LEAST ONE TEST PER 2,000 SQUARE FEET PER LIFT (AT LEAST ONE PER LIFT), IN ACCORDANCE WITH ASTM D1556 (SAND CONE METHOD), ASTM D6938 (NUCLEAR METHOD, SHALLOW DEPTH), ASTM D2167 (RUBBER BALLOON METHOD), AND/OR ASTM D2937 (DRIVE-CYLINDER METHOD). SEE SPECIFICATIONS FOR OTHER TESTING REQUIREMENTS.										
5.	WALLS RETAINING SOIL SHALL BE TEMPORARILY BRACED DURING BACKFILLING AND UNTIL ALL SUPPORTING SOIL AND SLABS ARE IN PLACE AND ARE AT DESIGN STRENGTH UNLESS NOTED OTHERWISE ON PLANS AND DETAILS.										
6.	WALLS RETAINING SOIL HAVE BEEN DESIGNED UTILIZING THE FOLLOWING PARAMETERS: <table border="1" style="width: 100%;"> <tbody> <tr> <td>MOIST SOIL UNIT WEIGHT</td> <td>120 PCF</td> </tr> <tr> <td>ACTIVE PRESSURE COEFFICIENT</td> <td>0.33</td> </tr> <tr> <td>AT-REST PRESSURE COEFFICIENT</td> <td>0.55</td> </tr> <tr> <td>PASSIVE PRESSURE COEFFICIENT</td> <td>2.50</td> </tr> <tr> <td>COEFFICIENT OF FRICTION</td> <td>0.35</td> </tr> </tbody> </table>	MOIST SOIL UNIT WEIGHT	120 PCF	ACTIVE PRESSURE COEFFICIENT	0.33	AT-REST PRESSURE COEFFICIENT	0.55	PASSIVE PRESSURE COEFFICIENT	2.50	COEFFICIENT OF FRICTION	0.35
MOIST SOIL UNIT WEIGHT	120 PCF										
ACTIVE PRESSURE COEFFICIENT	0.33										
AT-REST PRESSURE COEFFICIENT	0.55										
PASSIVE PRESSURE COEFFICIENT	2.50										
COEFFICIENT OF FRICTION	0.35										
7.	UTILITY LINES SHALL NOT BE PLACED THROUGH OR BELOW FOUNDATIONS WITHOUT APPROVAL OF THE STRUCTURAL ENGINEER. CONTRACTOR SHALL SUBMIT DETAILED DRAWINGS OF ALL SUCH CONDITIONS PRIOR TO CONSTRUCTION.										

CONCRETE / REINFORCING STEEL										
1.	ALL CONCRETE DESIGN AND CONSTRUCTION SHALL CONFORM TO THE REFERENCED EDITION OF THE BUILDING CODE REQUIREMENTS FOR STRUCTURAL CONCRETE (ACI 318).									
2.	CONCRETE MIXTURES AS REQUIRED (BASED ON CLASS DESIGNATION): <table border="1" style="width: 100%;"> <tbody> <tr> <td>CLASS A - FOOTINGS, GRADE/TIE BEAMS</td> <td>NWC</td> <td>3,000 PSI</td> </tr> <tr> <td>CLASS C - INTERIOR SLABS ON GRADE</td> <td>NWC</td> <td>3,000 PSI</td> </tr> <tr> <td>CLASS F - EXTERIOR SLABS ON GRADE, PADS, TOPPING</td> <td>NWC</td> <td>4,500 PSI</td> </tr> </tbody> </table>	CLASS A - FOOTINGS, GRADE/TIE BEAMS	NWC	3,000 PSI	CLASS C - INTERIOR SLABS ON GRADE	NWC	3,000 PSI	CLASS F - EXTERIOR SLABS ON GRADE, PADS, TOPPING	NWC	4,500 PSI
CLASS A - FOOTINGS, GRADE/TIE BEAMS	NWC	3,000 PSI								
CLASS C - INTERIOR SLABS ON GRADE	NWC	3,000 PSI								
CLASS F - EXTERIOR SLABS ON GRADE, PADS, TOPPING	NWC	4,500 PSI								
3.	REINFORCING: <ul style="list-style-type: none"> <li>TYPICAL - ASTM A615, GRADE 60</li> <li>REINFORCING TO BE WELDED - ASTM A706</li> <li>DEFORMED BAR ANCHORS - ASTM A496</li> <li>WELDED WIRE FABRIC - ASTM A1064 (FLAT SHEETS ONLY)</li> <li>TYPE SHAPES - REFER TO CHAPTER 3 OF THE CRSI MANUAL OF STANDARD PRACTICE.</li> </ul>									
4.	GROUT UNDER BASE PLATES TO BE HIGH STRENGTH (5,000 PSI), NON-SHRINK.									
5.	REFER TO THE DRAWINGS FOR REINFORCING LAP REQUIREMENTS. WHERE LAP SPLICES ARE NOT SHOWN, LAP PER ACI 318 OR CRSI STANDARDS.									
6.	LAP WELDED WIRE FABRIC SHEETS 8" MINIMUM.									
7.	CLEAR COVER FROM FACE OF CONCRETE: <ul style="list-style-type: none"> <li>CONCRETE CAST AGAINST AND EXPOSED TO EARTH 3"</li> <li>CONCRETE EXPOSED TO EARTH/WEATHER 2" FOR #6 BARS AND LARGER, 1 1/2" ELSE</li> <li>CONCRETE NOT EXPOSED TO EARTH/WEATHER 3/4" FOR SLABS AND WALLS, 1 1/2" (TO TIES) FOR BEAMS AND COLUMNS</li> </ul>									
8.	WHERE SCHEDULED BARS ARE NOT PRESENT, PROVIDE CONTINUOUS #5 TOP AND BOTTOM BARS TO SUPPORT STIRRUPS AS REQUIRED FOR THE LENGTH OF THE STIRRUP SPACING IN ALL BEAMS.									
9.	WALL FOOTING REINFORCING SHALL BE CONTINUOUS THROUGH ADJACENT COLUMN FOOTINGS.									
10.	PROVIDE VERTICAL DOWEL SLOTS AT 24"OC WITH TIES AT 18"OC VERTICALLY IN ALL CONCRETE WALLS BACKING UP MASONRY VENEER.									
11.	BAR SUPPORTS FOR CONCRETE EXPOSED TO VIEW SHALL HAVE PLASTIC COATED LEGS OR BE HOT-DIP GALVANIZED AFTER FABRICATION.									
12.	MECHANICAL AND ELECTRICAL CONDUIT IN SLABS ON GRADE SHALL RUN UNDER TOP LAYER OF SLAB REINFORCING. PROVIDE A MINIMUM OF 1-1/2" CLEAR BETWEEN INDIVIDUAL CONDUITS AND REINFORCING. IF MAXIMUM SIZE OF CONDUIT EXCEEDS ONE THIRD OF THE SLAB DEPTH, ADDITIONAL FRAMING OR REINFORCING AT ENGINEER'S DISCRETION.									
13.	MECHANICAL AND ELECTRICAL CONDUIT IN ELEVATED SLABS IS NOT ALLOWED UNLESS SPECIFICALLY REVIEWED AND APPROVED BY THE STRUCTURAL ENGINEER PRIOR TO PLACEMENT.									
14.	HEADED CONCRETE ANCHORS SHALL CONFORM TO THE REQUIREMENTS OF ASTM A108, GRADES 1010, 1015, 1017, OR 1020. STUDS SHALL BE AUTOMATICALLY END WELDED IN THE SHOP OR FIELD IN ACCORDANCE WITH THE MANUFACTURER'S RECOMMENDATIONS.									
15.	EMBED PLATES MUST BE SET IN THE FORM BEFORE POURING CONCRETE. NOT PLACED INTO TOP OF WET CONCRETE. THE CONTRACTOR SHALL CONTACT THE ARCHITECT FOR CORRECTIVE DETAILS FOR ANY EMBED PLATES LEFT OUT OF CONCRETE POURS.									
16.	FOR SLABS ON GRADE, SLAB AND FOOTING REINFORCING SHALL BE HELD IN PLACE BY BAR SUPPORTS WITH SAND PADS, OR PRECAST CONCRETE BAR SUPPORTS AS DESCRIBED IN CHAPTER 3 OF THE CRSI MANUAL OF STANDARD PRACTICE. BAR SUPPORTS SHALL BE SPACED AT A MAXIMUM OF 4'-0"OC BOTH WAYS. ROCKS, OMI, OR CLAY BRICK WILL NOT BE USED AS SUPPORTS.									
17.	THE CONTRACTOR SHALL ASSUME CONCRETE OVERAGES IN ELEVATED DECK POURS DUE TO MEMBER AND DECK DEFLECTIONS. UNLESS SHOWN ON PLANS, BEAMS ARE NOT CAMBERED. CONCRETE OVERAGES MAY BE CALCULATED BY THE CONTRACTOR FOR BEAM DEFLECTIONS USING L/300 INCLUDING ADDITIONAL DEFLECTION DUE TO PONDING AND DECK DEFLECTIONS PER SD1.									
18.	REBAR SHALL NOT BE HEATED WITH A TORCH IN THE FIELD.									
19.	THE CONTRACTOR SHALL NOTIFY THE ARCHITECT/ENGINEER FAR ENOUGH IN ADVANCE (48 HOURS) OF EACH CONCRETE POUR TO ALLOW AMPLE TIME TO CHECK THE LAYOUT OF THE STEEL BEFORE THE BEGINNING OF THE ACTUAL POUR, BUT NOT PRIOR TO 90% OF THE STEEL HAVING BEEN PLACED.									

CONCRETE CONSTRUCTION JOINTS	
1.	CONTRACTOR SHALL PROVIDE NECESSARY CONSTRUCTION JOINTS IN MONOLITHIC CONCRETE POURS SO THAT THE QUALITY OF PLACEMENT AND FINISH MEETS THE REQUIREMENTS OF PLANS AND SPECIFICATIONS. THE CONTRACTOR SHALL SUBMIT A PLAN SHOWING THE LOCATION OF ALL CONSTRUCTION JOINTS TO THE STRUCTURAL ENGINEER FOR APPROVAL.
2.	THERE SHALL BE NO HORIZONTAL CONSTRUCTION JOINTS IN CONCRETE POURS. ALL VERTICAL CONSTRUCTION JOINTS IN SLABS AND BEAMS SHALL BE MADE WITH BULKHEADS. ADDITIONAL REINFORCING AT CONSTRUCTION JOINTS SHALL BE AS SPECIFIED BY THE STRUCTURAL ENGINEER. SEE TYPICAL CONSTRUCTION JOINT DETAILS.

STRUCTURAL MASONRY	
1.	ALL MASONRY DESIGN AND CONSTRUCTION SHALL CONFORM TO THE REFERENCED EDITION OF THE BUILDING CODE REQUIREMENTS AND SPECIFICATION FOR MASONRY STRUCTURES (TMS 402/602).
2.	LOAD BEARING MASONRY WALLS, PILASTERS, PIERS, RETAINING WALLS, FOUNDATION WALLS AND ANY OTHER MASONRY SO DESIGNATED ON DRAWINGS IS CONSIDERED AS STRUCTURAL MASONRY.
3.	REQUIRED COMPRESSIVE STRENGTH OF MASONRY UNITS: <ul style="list-style-type: none"> <li>SOLID CLAY UNITS - 6,200 PSI</li> <li>CONCRETE UNITS - 2,000 PSI ON NET AREA</li> </ul>
4.	CONCRETE MASONRY UNITS SHALL BE LIGHT WEIGHT (105 PCF) CONFORMING TO ASTM C90. REFER TO ARCHITECTURAL DRAWINGS AND SPECIFICATIONS FOR UNIT SIZE, FACE, COLOR, JOINTING, ETC.
5.	MORTAR SHALL BE TYPE S, ASTM C270.
6.	GROUT FOR REINFORCED MASONRY SHALL BE FINE GROUT, ASTM C476. MINIMUM 28-DAY COMPRESSIVE STRENGTH SHALL BE 2,000 PSI.
7.	MINIMUM 28-DAY COMPRESSIVE STRENGTH ( $f'_m$ ) OF THE MASONRY WALLS SHALL BE 2,000 PSI. MASONRY STRENGTH SHALL BE DETERMINED BY THE UNIT STRENGTH METHOD OR THE PRISM TEST METHOD AS DESCRIBED BY ACI 530.
8.	REINFORCING: <ul style="list-style-type: none"> <li>TYPICAL - ASTM A615, GRADE 60</li> <li>ALL REINFORCING TO BE WELDED - ASTM A706</li> </ul>
9.	REFER TO THE DRAWINGS FOR REINFORCING LAP TYPICAL DETAIL AND SCHEDULE REQUIREMENTS.
10.	MAXIMUM HEIGHT TO WHICH MASONRY SHALL BE LAID BEFORE GROUTING IS 5 FEET ABOVE CONSTRUCTION SURFACE OR PREVIOUSLY GROUTED MASONRY. IF GROUT POUR HEIGHT EXCEEDS 5 FEET, THEN "HIGH LIFT" GROUTING PROCEDURE MUST BE FOLLOWED. PROVIDE CLEANOUT OPENINGS AT THE BOTTOM OF EACH GROUT POUR HEIGHT. CLEANOUT OPENINGS SHALL BE PROVIDED AT EACH CELL TO BE FILLED WITH GROUT.
11.	ALL GROUT PLACED OVER 12" IN HEIGHT SHALL BE MECHANICALLY CONSOLIDATED DURING GROUTING. GROUT SHALL BE RECONSOLIDATED BY MECHANICAL VIBRATION AFTER INITIAL WATER LOSS AND SETTLEMENT HAS OCCURRED.
12.	MAXIMUM GROUT LIFT (GROUT Poured IN ONE CONTINUOUS OPERATION) IS 5 FEET. THIS LIMIT ALSO APPLIES TO "HIGH LIFT" GROUTING.
13.	REINFORCE MASONRY WHERE SHOWN ON STRUCTURAL DRAWINGS. THE REINFORCING IN POSITION AND PLACE GROUT AROUND REINFORCING. DO NOT PUSH REINFORCING DOWN INTO PREVIOUSLY PLACED GROUT FILL. SET BOLTS SIMILARLY.
14.	TIE MASONRY WYTHES WITH HORIZONTAL REINFORCING AS SPECIFIED.
15.	PROVIDE VERTICAL BARS, SIZE MATCHING WALL REINFORCING, AT ALL CORNERS, ENDS OF WALLS, EACH SIDE OF CONTROL JOINTS AND EACH SIDE OF WALL OPENINGS. TIE EACH BAR TO THE FOUNDATION WITH A MATCHING DWEL.
16.	ALL CORNERS OF STRUCTURAL MASONRY WALLS SHALL BE CONSTRUCTED BY INTERLOCKING COURSES. AT INTERSECTIONS WHERE SEQUENCING OR BLOCK COURSING PROHIBITS INTERLOCKED CONSTRUCTION SEE ALTERNATE DETAILS HEREIN.
17.	ALL LINTELS TO BEAR 8" MINIMUM EACH SIDE OF OPENING, UNLESS NOTED OTHERWISE.
18.	GROUT ALL MASONRY WALLS AND CAVITY BELOW GRADE SOLID. GROUT ALL WALLS ABOVE GRADE AT THE REINFORCED CELLS (MINIMUM) OR AS INDICATED IN SPECIFIC SECTIONS.
19.	ONE 3/4" (MAXIMUM) VERTICAL CONDUIT ALLOWED IN ANY REINFORCED CELL PROVIDED 1" CLEAR IS MAINTAINED BETWEEN REINFORCING AND CONDUIT. NO OTHER VERTICAL OR HORIZONTAL CONDUITS, PIPES, OR SLEEVES SHALL BE LOCATED IN REINFORCED CELLS UNLESS OTHERWISE APPROVED BY THE STRUCTURAL ENGINEER. CONTRACTOR SHALL COORDINATE LAYOUT TO AVOID REINFORCED CELLS.

LIGHT GAUGE COLD-FORMED STEEL TRUSSES									
1.	ALL TRUSSES AND STRUCTURAL MEMBERS SHALL CONFORM TO THE REFERENCED BUILDING CODE AND SHALL BE MANUFACTURED IN ACCORDANCE WITH THE REFERENCED EDITION OF THE NORTH AMERICAN SPECIFICATION FOR THE DESIGN OF COLD-FORMED STEEL STRUCTURAL MEMBERS BY THE AMERICAN IRON AND STEEL INSTITUTE.								
2.	ROOF TRUSSES SHALL BE DESIGNED FOR THE FOLLOWING MINIMUM LOADS: <table border="1" style="width: 100%;"> <tbody> <tr> <td>TOP CHORD</td> <td>DL = 10 PSF (AT ROOF)</td> </tr> <tr> <td>LL</td> <td>SEE DESIGN CRITERIA</td> </tr> <tr> <td>BOTTOM CHORD</td> <td>DL = 10 PSF</td> </tr> <tr> <td></td> <td>DL = 250 LB AT ANY POINT (NFPA-13)</td> </tr> </tbody> </table>	TOP CHORD	DL = 10 PSF (AT ROOF)	LL	SEE DESIGN CRITERIA	BOTTOM CHORD	DL = 10 PSF		DL = 250 LB AT ANY POINT (NFPA-13)
TOP CHORD	DL = 10 PSF (AT ROOF)								
LL	SEE DESIGN CRITERIA								
BOTTOM CHORD	DL = 10 PSF								
	DL = 250 LB AT ANY POINT (NFPA-13)								
3.	TRUSS SUPPLIER SHALL CALCULATE UPLIFT LOADS BASED ON THE WIND LOAD CRITERIA LISTED IN THESE GENERAL NOTES. AT A MINIMUM THE TRUSSES SHALL BE DESIGNED FOR A NET WIND UPLIFT LOAD OF 20 PSF UNLESS NOTED OTHERWISE.								
4.	GABLE END WALL TRUSSES SHALL BE DESIGNED FOR THE COMPONENTS AND CLADDING LOADS OF 20 PSF. DEFLECTION OF THE VERTICAL SUPPORT MEMBERS SHALL BE LESS THAN L/360. SUPPLY BRACING AS REQUIRED FOR LOADS AND DEFLECTION. SEALED CALCULATIONS SHALL BE PROVIDED BY THE TRUSS ENGINEER FOR ALL GABLE END WALL TRUSSES.								
5.	ALL STEEL SHALL CONFORM TO ASTM A466 WITH S-60 ZANIZING.								
6.	ALL REQUIRED BRIDGING SHALL BE DESIGNED AND SUPPLIED BY THE TRUSS MANUFACTURER.								
7.	SUBMIT SHOP DRAWINGS FOR ALL COLD-FORMED STEEL TRUSSES. SHOP DRAWINGS SHALL INDICATE PLACING OF ALL FRAMING MEMBERS SHOWING TYPE, SIZE, GAUGE, NUMBER, LOCATION AND SPACING. THEY SHALL ALSO INDICATE SUPPLEMENTAL STRAPPING, BRACING, SPLICES, BRIDGING, ACCESSORIES AND DETAILS REQUIRED FOR PROPER INSTALLATION.								
8.	SHOP DRAWINGS SHALL SHOW SIZE AND LENGTH OF WELDS FOR ALL WELDED CONNECTIONS AND TYPE, SIZE AND NUMBER OF SCREWS FOR ALL SCREWED CONNECTIONS. SUBMIT MANUFACTURER'S DATA GIVING STRENGTH VALUES FOR SCREWS USED.								
9.	SHOP DRAWINGS SUBMITTED MUST BE PREPARED UNDER THE SUPERVISION OF AND SEALED BY A REGISTERED PROFESSIONAL ENGINEER LICENSED IN THE STATE IN WHICH THE PROJECT IS LOCATED.								
10.	ALL LIGHT GAUGE COLD-FORMED STEEL TRUSSES AND CONNECTIONS SHALL BE DESIGNED BY THE SUPPLIER'S ENGINEER.								
11.	TEMPORARY BRACING, WHERE REQUIRED, SHALL BE PROVIDED UNTIL THE ERECTION IS COMPLETE.								

ADHESIVE AND MECHANICAL POST-INSTALLED ANCHORS	
1.	ANCHOR BOLTS, REINFORCING STEEL, THREADED RODS, STAIR HANDRAILS, AND OTHER EMBEDDED STEEL ITEMS SHALL BE SET INTO HARDENED CONCRETE WITH ADHESIVE OR MECHANICAL POST-INSTALLED ANCHORS ONLY WHERE DETAILED ON THE DRAWINGS OR WHERE APPROVED BY THE ENGINEER OF RECORD.
2.	PRE-APPLIED MANUFACTURERS ARE HILTI, SIMPSON STRONG-TIE, AND DEWALT. WHERE DETAILS INDICATE SPECIFIC ADHESIVE OR MECHANICAL POST-INSTALLED ANCHORS, IT IS ACCEPTABLE AT THE CONTRACTOR'S OPTION TO SUBMIT AN ALTERNATE SIMILAR PRODUCT PROVIDED BY A DIFFERENT MANUFACTURER AS LONG AS THE MANUFACTURER'S DATA PROVIDES EQUIVALENT LOAD CAPACITY TO THE ANCHOR SPECIFIED. THE CONTRACTOR SHALL PROVIDE SIGNED AND SEALED CALCULATIONS THAT DEMONSTRATE THE ALTERNATE PRODUCT IS CAPABLE OF MEETING THE PERFORMANCE OF THE SPECIFIED ANCHOR. SUBSTITUTIONS WILL BE EVALUATED BY THEIR HAVING AN ICC-ESR SHOWING COMPLIANCE WITH THE GOVERNING BUILDING CODE FOR SEISMIC USE, LOAD RESISTANCE, INSTALLATION CATEGORY, AND THE AVAILABILITY OF COMPREHENSIVE INSTALLATION INSTRUCTIONS. ADHESIVE ANCHOR EVALUATION WILL ALSO CONSIDER CREEP, IN-SERVICE TEMPERATURE, INSTALLATION TEMPERATURE, MOISTURE CONDITION OF CONCRETE, AND DRILLING METHOD.
3.	BASIS OF DESIGN FOR ADHESIVE ANCHORS DETAILED ON THE DRAWINGS INCLUDES THE FOLLOWING PARAMETERS: CRACKED CONCRETE; WATER-SATURATED CONCRETE; BASE MATERIAL BETWEEN 25 AND 100 DEGREES FAHRENHEIT; AND HOLES MADE BY HAMMER DRILL, HOLLOW DRILL BIT SYSTEM, OR CORE-DRILLING.
4.	INSTALL ANCHORS PER THE MANUFACTURER'S PRINTED INSTALLATION INSTRUCTIONS, AS INCLUDED IN THE ANCHOR PACKAGING. HEED ALL LABEL WARNINGS. INSTALL IN ACCORDANCE WITH APPLICABLE SAFETY LAWS. ALL HOLES SHALL BE DRILLED WITH A DIAMETER NO LARGER THAN 1/8" GREATER THAN THE DIAMETER OF THE ANCHOR BEING INSTALLED. ALL HOLES SHALL BE CLEANED WITH COMPRESSED AIR AND SHALL BE DRY PRIOR TO INSTALLATION OF ADHESIVE. HOLES SHALL BE FREE OF ALL DELETERIOUS MATERIAL SUCH AS LANTANE, DUST, DIRT, AND OIL.
5.	ANCHOR CAPACITY IS DEPENDENT UPON SPACING BETWEEN ADJACENT ANCHORS AND PROXIMITY OF ANCHORS TO EDGE OF CONCRETE. INSTALL ANCHORS IN ACCORDANCE WITH SPACING AND EDGE CLEARANCES INDICATED ON THE DRAWINGS.
6.	WHERE ADHESIVE ANCHORS ARE TO BE INSTALLED IN HOLLOW MATERIAL WITH UNKNOWN CAPACITY, THE CONTRACTOR SHALL INSTALL THE ANCHOR IN STRICT ACCORDANCE WITH MANUFACTURER'S INSTRUCTIONS. THE ADHESIVE SHALL BE INSTALLED IN THE HOLLOW BASE MATERIAL USING SCREEN TUBES SUPPLIED BY THE MANUFACTURER. THE ADHESIVE SHALL BE CAPABLE OF SUSTAINING MINIMUM TENSION AND SHEAR LOAD CAPACITIES NOTED ON THE DRAWINGS MULTIPLIED BY A FACTOR OF SAFETY OF 4. ALL HARDWARE AND MATERIAL SHALL BE SUPPLIED BY THE ANCHOR MANUFACTURER.
7.	CONTRACTOR PERFORMING ADHESIVE WORK SHALL BE AN APPROVED CONTRACTOR BY THE MANUFACTURER FURNISHING THE ADHESIVE MATERIALS, AND SHALL HAVE NO LESS THAN FIVE YEARS EXPERIENCE IN THE VARIOUS TYPES OF ADHESIVE RELATED WORK REQUIRED IN THIS PROJECT.
8.	THE CONTRACTOR SHALL ARRANGE FOR A REPRESENTATIVE OF THE ANCHOR MANUFACTURER TO PROVIDE ON-SITE INSTALLATION TRAINING FOR ALL ANCHOR PRODUCTS SPECIFIED. DOCUMENTATION THAT ALL PERSONNEL INSTALLING ANCHORS ARE TRAINED SHALL BE SUBMITTED TO THE ENGINEER OF RECORD PRIOR TO THE COMMENCEMENT OF ANCHOR INSTALLATION.
9.	THE ULTIMATE TENSION AND SHEAR CAPACITIES SHALL BE DETERMINED BY A JOB SITE TEST PERFORMED ON A MINIMUM OF FIVE INSTALLED SAMPLES WHICH ARE REPRESENTATIVE OF THE ACTUAL INSTALLATIONS. TESTING SHALL BE PERFORMED BY THE ADHESIVE ANCHOR MANUFACTURER OR HIS APPROVED REPRESENTATIVE AND SHALL BE DOCUMENTED FOR THE DESIGN PROFESSIONAL.

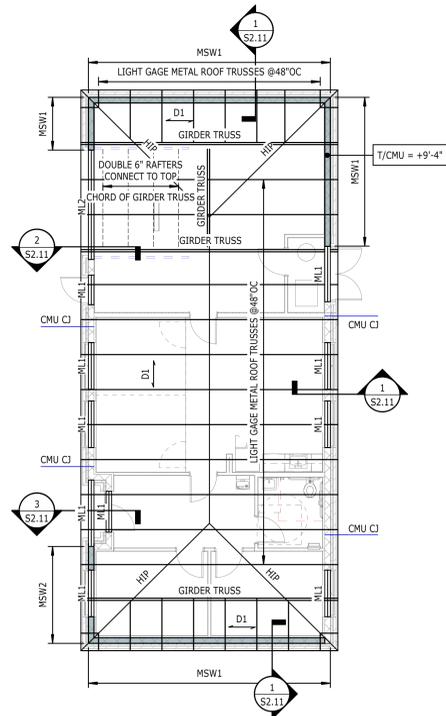
REPRODUCTION	
1.	THE USE OF REPRODUCTIONS OF THESE CONTRACT DRAWINGS BY ANY CONTRACTOR, SUBCONTRACTOR, ERECTOR, FABRICATOR, OR MATERIAL SUPPLIER IN LIEU OF PREPARATION OF SHOP DRAWINGS SIGNIFIES HIS ACCEPTANCE OF ALL INFORMATION SHOWN HEREIN AS CORRECT, AND OBLIGATES HIMSELF TO ANY JOBE EXPENSE, REAL OR IMPLIED, ARISING DUE TO ANY ERRORS THAT MAY OCCUR HERE ON.

ABBREVIATIONS			
@	AT	HD	HEADED
&	AND	HI	HIGH
Ø	DIAMETER	HORIZ	HORIZONTAL
AB	ANCHOR BOLTS	HSS	HOLLOW STRUCTURAL SECTION
ACI	AMERICAN CONCRETE INSTITUTE	INT	INTERIOR
ADDL	ADDITIONAL	JT	JOINT
ADH	ADHESIVE	K	KIPS
AFF	ABOVE FINISHED FLOOR	KB	KNEE BRACE
AFB	AMERICAN INSTITUTE OF STEEL CONSTRUCTION	KIP/FT	KIPS PER SQUARE INCH
AISI	AMERICAN IRON AND STEEL INSTITUTE	LB	LONG BAR
ALT	ALTERNATE	LBS	POUNDS
ARCH	ARCHITECT'S / ARCHITECTURAL	LLH	LONG LEG HORIZONTAL
ASTM	AMERICAN SOCIETY OF TESTING AND MATERIALS	LLV	LONG LEG VERTICAL
AWS	AMERICAN WELDING SOCIETY	LO	LOW
B/ or BOT	BOTTOM	LOC	LOCATION
BCX	BOTTOM CHORD EXTENSION	LSH	LONG SIDE HORIZONTAL
BD	BOTTOM FLANGE BRACE	LSV	LONG SIDE VERTICAL
BFF	BELOW FINISHED FLOOR	LWC	LIGHT WEIGHT CONCRETE
BLDG	BUILDING	MAX	MAXIMUM
BM	BEAM	MC	MOMENT CONNECTION
BOS	BOTTOM OF STEEL	MCT	MASONRY CONTROL JOINT
BRG	BEARING	MECH	MECHANICAL
BTWN	BETWEEN	MFR	MANUFACTURER
CANT	CANTILEVER	MD	MIDDLE
CH	CHORD JOINT	MIN	MINIMUM
CL	CENTERLINE	MISC	MISCELLANEOUS
CLR	CLEAR	MOW	MIDDLE OF WALL
CMU	CONCRETE MASONRY UNIT	MP	MASONRY PILASTER
COL	COLUMN	NA or N/A	NOT APPLICABLE
CONC	CONCRETE	No or #	NUMBER
CONN	CONNECTION	NS	NEAR SIDE
CONST JT	CONSTRUCTION JOINT	NTS	NOT TO SCALE
CONT	CONTINUOUS	NWC</	



10/21/2025

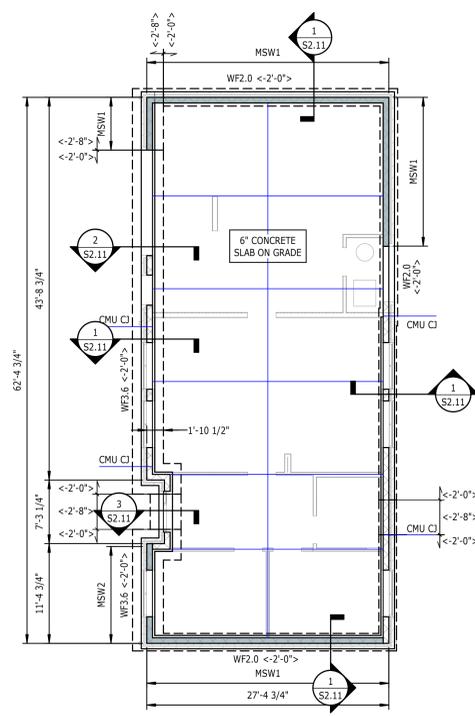
Crooked Creek WRF Building



**2** ROOF FRAMING PLAN  
1/8" = 1'-0"

- ROOF FRAMING PLAN NOTES:
- SEE S0.01 FOR GENERAL NOTES, ABBREVIATIONS, AND SYMBOL LEGEND.
  - SEE S6.01 FOR TYPICAL ROOF FRAMING DETAILS.
  - SEE 1/S4.01 FOR WALL REINFORCING KEY PLAN.
  - SEE 1/S4.01 FOR MINIMUM SEISMIC REINFORCING REQUIRED AT ALL WALLS.
  - DIMENSIONS ARE TO OUTSIDE FACE OF FRAMING, UNO. REFER TO ARCHITECTURAL DRAWINGS FOR ALL WALL LOCATIONS AND DIMENSIONS.
  - SEE ARCHITECTURAL DRAWINGS FOR ALL ROOF SLOPES.

LOAD BEARING WALL LEGEND:  
 INDICATES LOAD BEARING WALL.  
 INDICATES LOAD BEARING MASONRY SHEAR WALL.



**1** FOUNDATION PLAN  
1/8" = 1'-0"

- FOUNDATION PLAN NOTES:
- SEE S0.01 FOR GENERAL NOTES, ABBREVIATIONS, AND SYMBOL LEGEND.
  - REFERENCE FINISHED FLOOR ELEVATION 0'-0". SEE CIVIL DRAWINGS FOR ACTUAL ELEVATION.
  - SEE S3.01 FOR TYPICAL SLAB CONSTRUCTION DETAILS.
  - TOP OF FOOTING ELEVATION 2'-0" BELOW FINISHED FLOOR ELEVATION, UNO.
  - CONTRACTOR TO COORDINATE ALL THICKENED SLAB LOCATIONS WITH ARCHITECTURAL DRAWINGS AND THE TYPICAL SLAB ON GRADE DETAILS HEREIN. ITEMS REQUIRING THICKENED SLABS MAY INCLUDE (BUT ARE NOT LIMITED TO) MASONRY PARTITIONS, STAIRS, AND INTERIOR BOLLARDS.
  - DIMENSIONS ARE TO OUTSIDE FACE OF FRAMING, UNO. REFER TO ARCHITECTURAL DRAWINGS FOR ALL WALL LOCATIONS AND DIMENSIONS.
  - SLOPE EXTERIOR SLABS, SIDEWALKS, AND PAVING AS INDICATED ON THE ARCHITECTURAL DRAWINGS.

LOAD BEARING WALL LEGEND:  
 INDICATES LOAD BEARING WALL.  
 INDICATES LOAD BEARING MASONRY SHEAR WALL.

MARK	SIZE		REINFORCEMENT	
	WIDTH	DEPTH	CONTINUOUS	TRANSVERSE
WF2.0	2'-0"	1'-0"	(3)#4 T&B	#4@18"OC
WF3.6	3'-6"	1'-6"	(4)#6 T&B	#6@18"OC

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**FOUNDATION AND ROOF FRAMING PLAN**

**S1.11**



Crooked Creek WRF Building

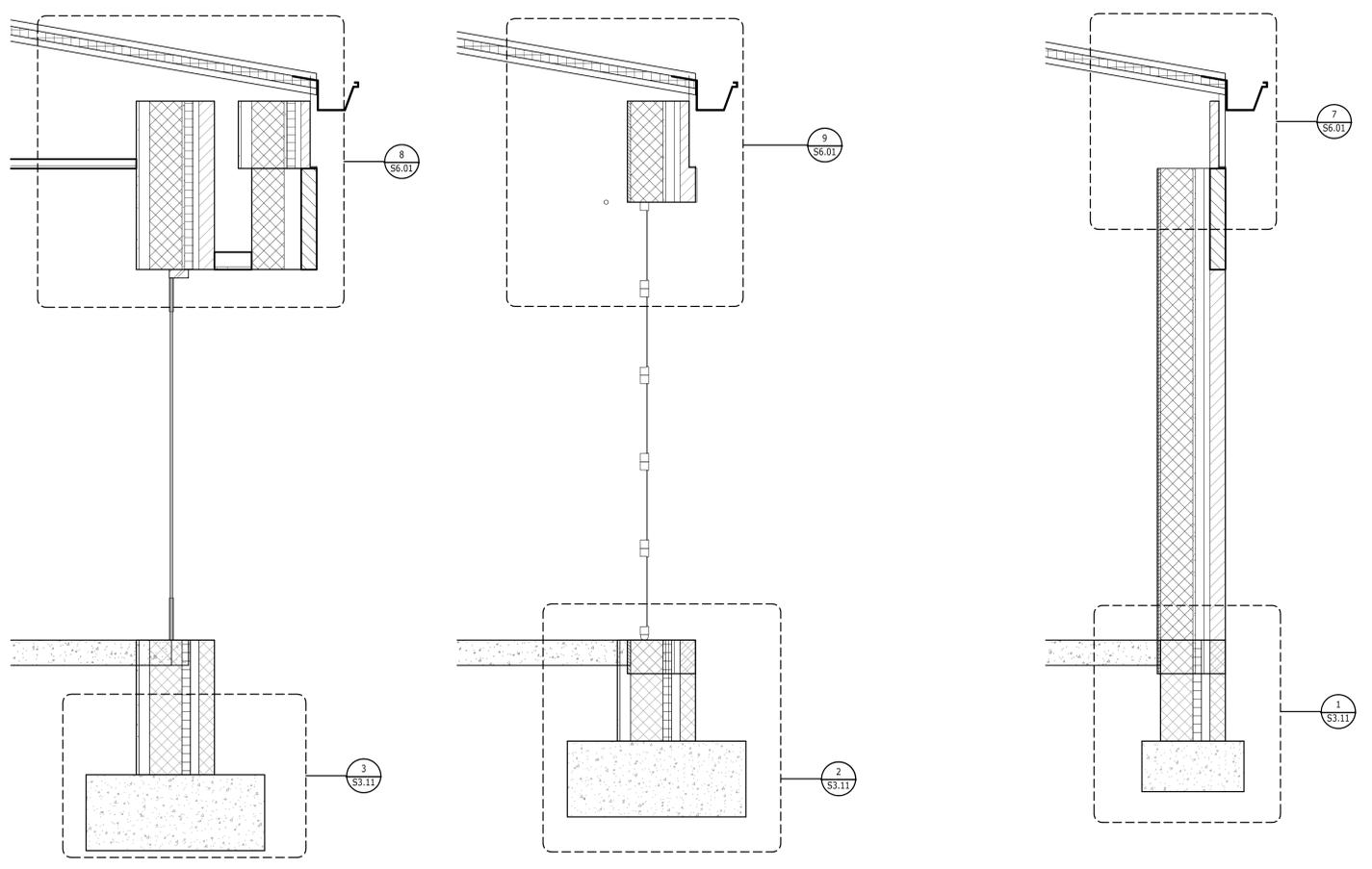
No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

**STRUCTURAL WALL SECTIONS**

**S2.11**

D  
C  
B  
A



3 SECTION  
S2.11 3/4" = 1'-0"

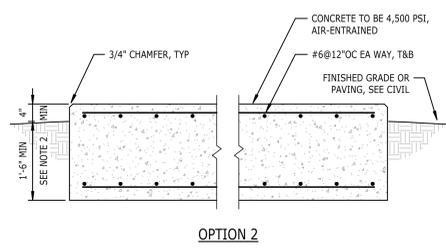
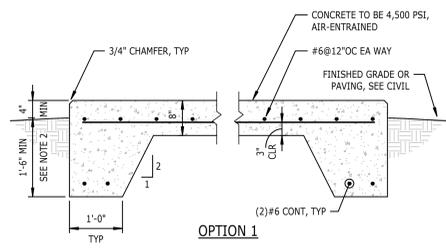
2 SECTION  
S2.11 3/4" = 1'-0"

1 SECTION  
S2.11 3/4" = 1'-0"

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, PA ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.

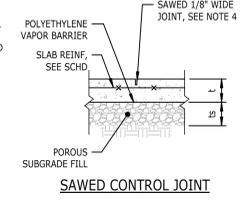
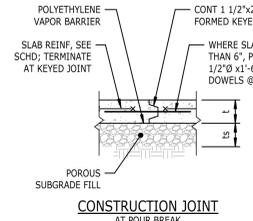
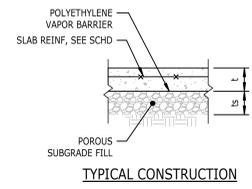


Crooked Creek WRF Building



- NOTES:  
 1. THE EXACT SIZE, SHAPE, AND LOCATION OF EQUIPMENT PADS SHALL BE DETERMINED BY THE CONTRACTOR AFTER APPROVAL OF EQUIPMENT SHOP DRAWINGS. ANCHOR BOLTS WHERE REQUIRED SHALL BE SIZED AND LOCATED ACCORDING TO MANUFACTURER'S REQUIREMENTS.  
 2. INCREASE DEPTH AS REQUIRED BY THE GEOTECHNICAL REPORT FOR AREA-SPECIFIC FREEZE-THAW DEPTHS.

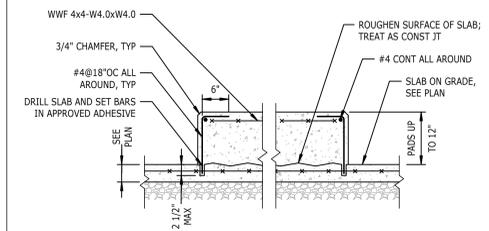
**9 TYPICAL EXTERIOR EQUIPMENT PAD**  
 S3.01 3/4" = 1'-0"



TYPICAL SLAB ON GRADE REINFORCING (UNO)			
1	REINFORCING	CLEAR COVER FROM TOP OF SLAB	SAWED CJ DEPTH
6"	#3@12"OC EW	2"	1 1/2"
THICKER THAN 8"	SEE PLAN	1/2" BELOW SAWED CJ	1/4"

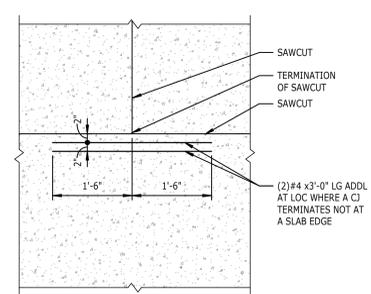
- NOTES:  
 1. 't' DENOTES SLAB THICKNESS, SEE PLANS. 'ts' DENOTES POROUS SUBGRADE FILL THICKNESS, SEE 'FOUNDATION' GENERAL NOTES.  
 2. LOCATION OF SLAB ON GRADE CONSTRUCTION JOINTS SHALL BE DETERMINED BY THE CONTRACTOR. JOINT LOCATIONS SHALL BE SUBMITTED TO THE ENGINEER FOR APPROVAL PRIOR TO CONSTRUCTION.  
 3. SEE PLANS FOR LOCATION OF CONTROL JOINTS, WHERE NOT SHOWN ON PLAN, CONTACT THE ENGINEER.  
 4. SAW CUT CONTROL JOINTS WITHIN 8 HOURS OF SLAB POUR. SEE SCHEDULE FOR DEPTH OF CONTROL JOINTS.  
 5. 15 MIL-THICK POLYETHYLENE VAPOR BARRIER TO BE PLACED UNDER ALL SLABS, TURNDOWNS, TRENCHES, TRENCH DRAINS, GRADE BEAMS, ETC.

**1 TYPICAL SLAB ON GRADE**  
 S3.01 1" = 1'-0"

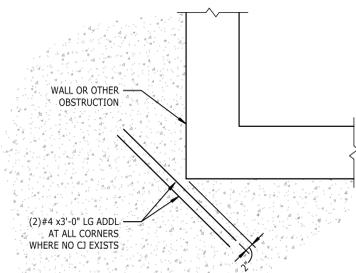


- NOTES:  
 1. THE EXACT SIZE, SHAPE, AND LOCATION OF EQUIPMENT/HOUSEKEEPING PADS SHALL BE DETERMINED BY THE CONTRACTOR AFTER APPROVAL OF EQUIPMENT SHOP DRAWINGS. ANCHOR BOLTS WHERE REQUIRED SHALL BE SIZED AND LOCATED ACCORDING TO MANUFACTURER'S REQUIREMENTS.

**3 TYPICAL EQUIPMENT PAD**  
 S3.01 3/4" = 1'-0"



**8 TYPICAL AT CONTROL JOINT TERMINATION**  
 S3.01 3/4" = 1'-0"



**4 TYPICAL SLAB AT CORNERS**  
 S3.01 3/4" = 1'-0"

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**SLAB ON GRADE DETAILS**

**S3.01**



10/21/2025

Crooked Creek WRF Building

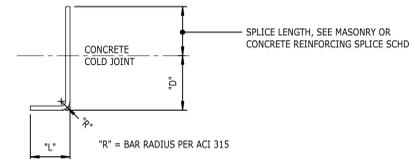
CONCRETE REINFORCING SPLICES			
BAR SIZE	f <sub>c</sub> = 3,000 PSI	f <sub>c</sub> = 4,000 PSI	f <sub>c</sub> = 5,000 PSI
#3	1'-10"	1'-7"	1'-5"
#4	2'-4"	2'-1"	1'-10"
#5	3'-0"	2'-7"	2'-4"
#6	3'-7"	3'-1"	2'-9"
#7	5'-2"	4'-6"	4'-1"
#8	5'-11"	5'-2"	4'-8"
#9	6'-6"	5'-10"	5'-3"
#10	7'-6"	6'-6"	5'-10"
#11	8'-4"	7'-3"	6'-6"



- NOTES:
- FOR CLASS B LAP SPLICE, SPLICE LENGTH = 1.3 x DEVELOPMENT LENGTH.
  - APPLIES TO BOTTOM BARS ONLY (LESS THAN 12" OF FRESH CONCRETE BELOW BAR).
  - APPLIES WHERE THE CLEAR COVER IS GREATER THAN THE BAR DIAMETER.
  - WHEN MORE THAN 12" OF FRESH CONCRETE BELOW SPLICE, THEN INCREASE SPLICE TO 1.3 x SPLICE LENGTH.

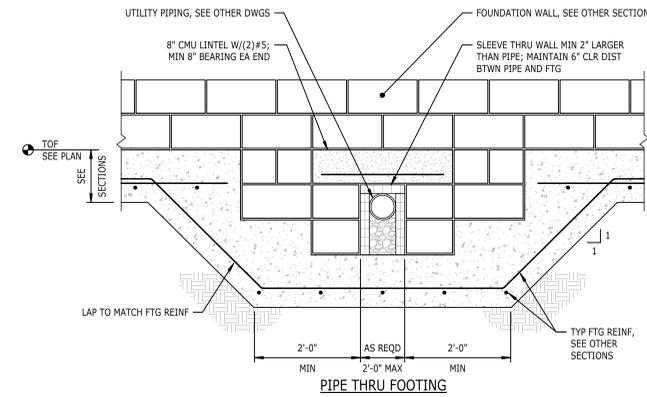
**5 CONCRETE REINFORCING SPLICE SCHEDULE**  
3/4" = 1'-0"

BAR SIZE	LEG DIM, "L"	EMBEDMENT, "D"		
		f <sub>c</sub> = 3,000 PSI	f <sub>c</sub> = 4,000 PSI	f <sub>c</sub> = 5,000 PSI
#3	6"	6"	6"	6"
#4	8"	8"	7"	6"
#5	10"	10"	9"	8"
#6	12"	12"	10"	9"
#7	14"	14"	12"	11"
#8	16"	16"	14"	12"
#9	19"	18"	15"	14"
#10	22"	20"	17"	15"
#11	24"	22"	19"	17"

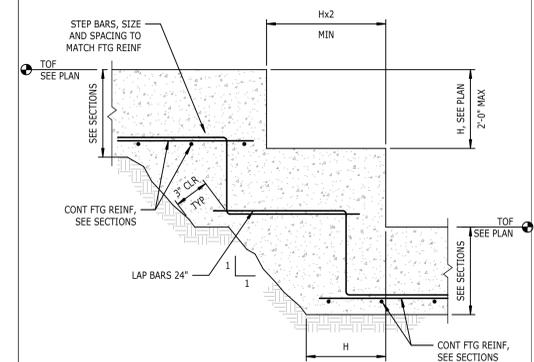


- NOTES:
- FOR CONCRETE STRENGTHS NOT PROVIDED, USE THE EMBEDMENT LENGTH FOR THE LOWER CONCRETE STRENGTH AS SHOWN IN THE TABLE.
  - DOWEL LENGTHS BASED ON NORMAL WEIGHT CONCRETE. FOR LIGHT WEIGHT, INCREASE DOWEL LENGTH "D" BY 30%.
  - SIDE COVER ON BARS MUST BE GREATER THAN 2 1/2". END COVER ON 90° HOOKED BARS MUST BE GREATER THAN 2".
  - FOR EPOXY-COATED BARS, INCREASE THE DOWEL LENGTH "D" BY 20%.

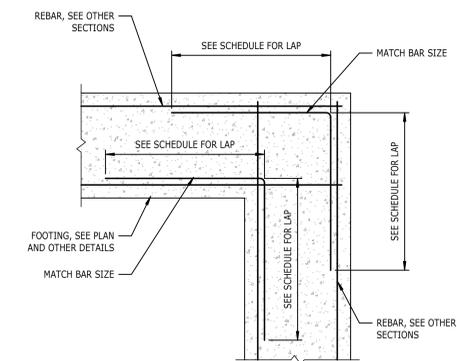
**2 DOWEL EMBEDMENT LENGTH SCHEDULE**  
3/4" = 1'-0"



**7 TYPICAL UTILITY BELOW FOOTING**  
3/4" = 1'-0"



**3 TYPICAL STEP IN WALL FOOTING**  
3/4" = 1'-0"



**4 TYPICAL FOOTING CORNER**  
3/4" = 1'-0"

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

**FOUNDATION DETAILS**

**S3.02**

D

C

B

A

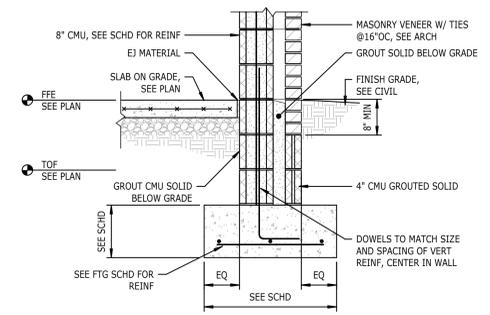
1

2

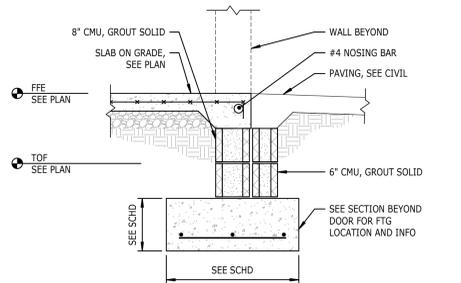
3

4

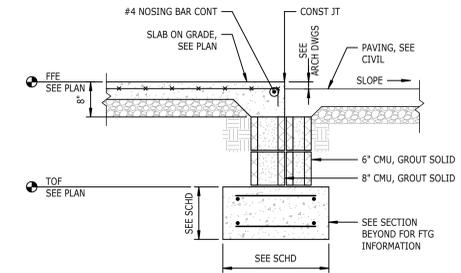
5



1 TYPICAL EXTERIOR CMU WALL FOOTING  
 S3.11 3/4" = 1'-0"



2 TYPICAL SLAB ON GRADE AT PAVING  
 S3.11 3/4" = 1'-0"



3 TYPICAL SLAB ON GRADE AT DOOR  
 S3.11 3/4" = 1'-0"

**CREECH & ASSOCIATES**  
 1000 W. Morehead St.  
 Suite 120  
 Charlotte, NC 28208  
 p 704.376.6000  
 www.creechassociates.com

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, PA ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.

**STEWART**  
 101 N TRYON ST F 704.338.7923  
 SUITE 1400 CHARLOTTE, NC 28202 FIRM LICENSE #F-1536  
 PROJECT #S25087

NO. IN CAROLINA PROFESSIONAL SEAL 060673  
 CIVIL ENGINEER  
 CLAUDE G. PARSONS  
 10/21/2025

Crooked Creek WRF Building

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**TYPICAL FOUNDATION DETAILS**

**S3.11**

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.

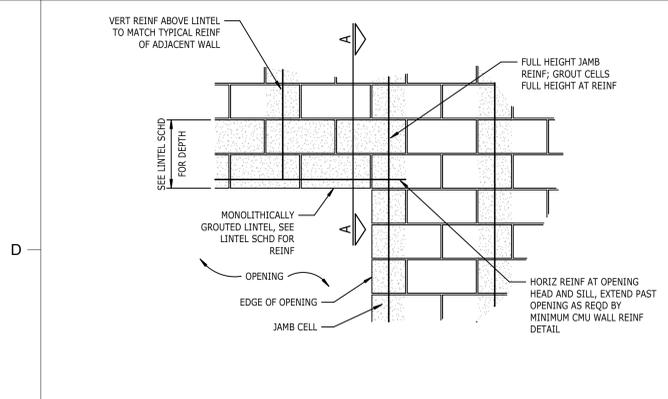


**STEWART**  
 101 N TRYON ST SUITE 1400  
 CHARLOTTE, NC 28202  
 F 704.338.7925  
 FRM LICENSE #F-1536  
 PROJECT #S25087

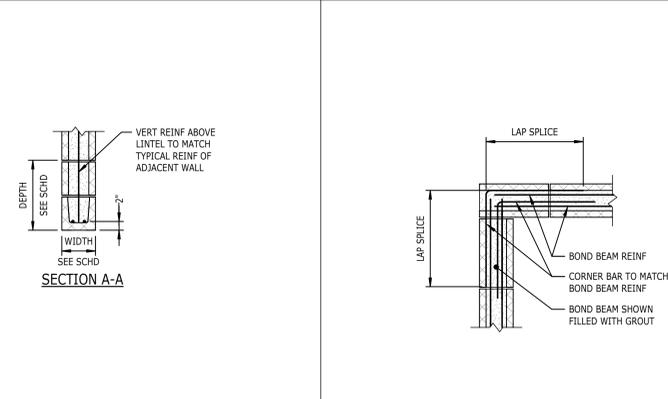


10/21/2025

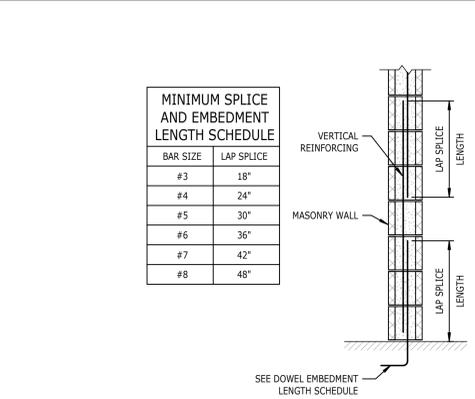
Crooked Creek WRF Building



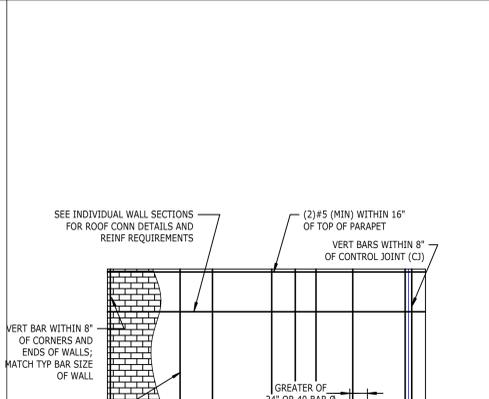
**13 TYPICAL LINTEL JAMB CONSTRUCTION**  
 S4.01 3/4" = 1'-0"



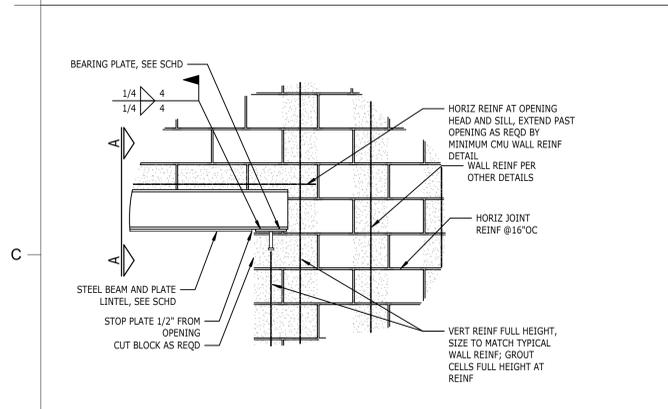
**9 TYPICAL BOND BEAM CORNER**  
 S4.01 3/4" = 1'-0"



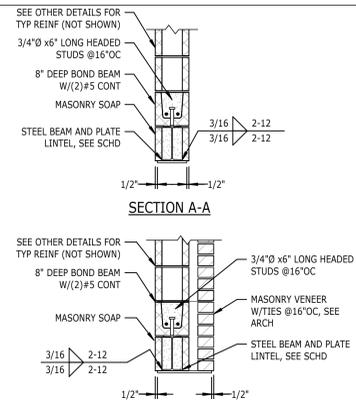
**5 MASONRY REINFORCING SPLICE SCHEDULE**  
 S4.01 3/4" = 1'-0"



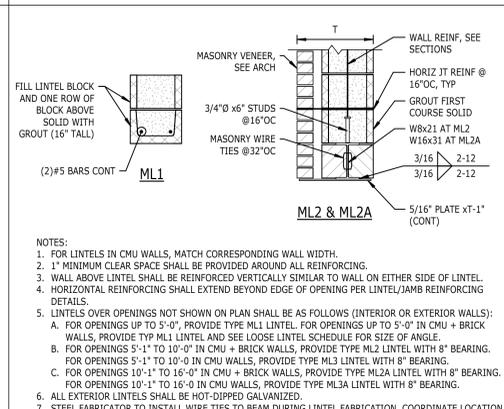
**1 MINIMUM WALL REINFORCING**  
 S4.01 3/4" = 1'-0"



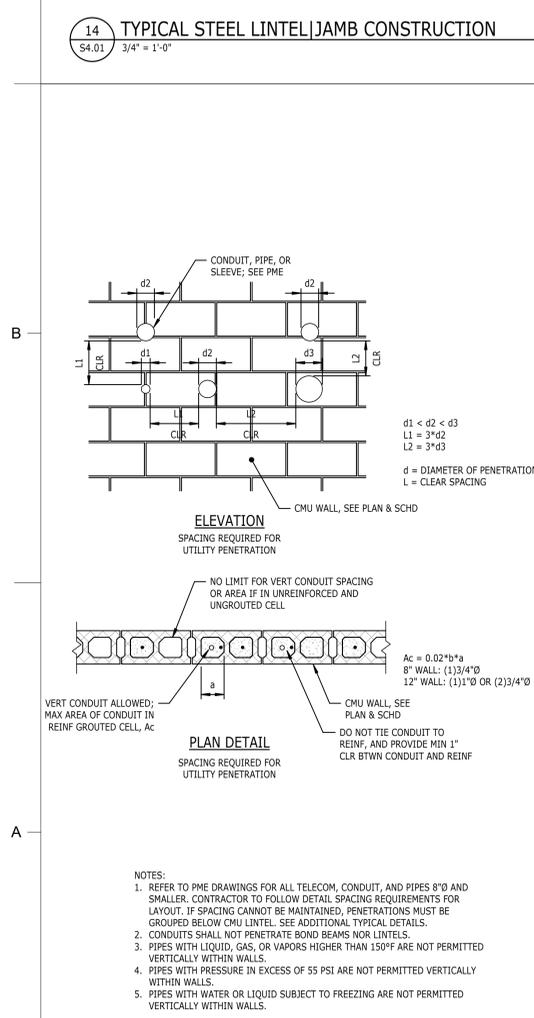
**14 TYPICAL STEEL LINTEL JAMB CONSTRUCTION**  
 S4.01 3/4" = 1'-0"



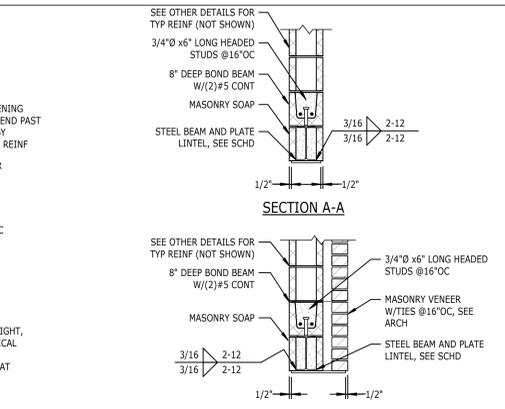
**10 TYPICAL LOAD BEARING LINTELS**  
 S4.01 3/4" = 1'-0"



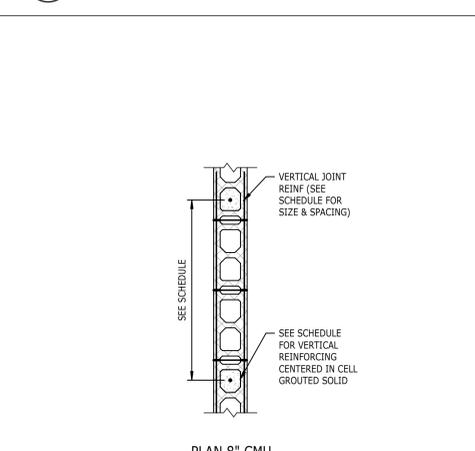
**6 TYPICAL WALL CORNER**  
 S4.01 3/4" = 1'-0"



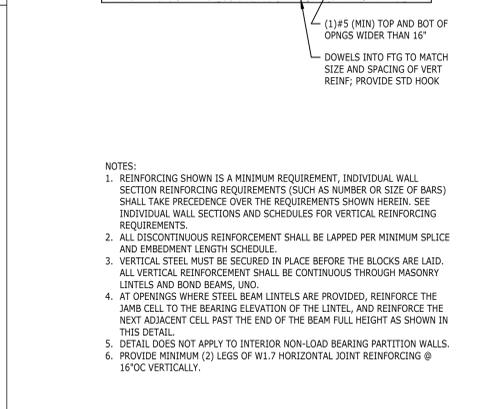
**19 ALLOWABLE WALL CONDUIT PENETRATIONS**  
 S4.01 3/4" = 1'-0"



**7 TYPICAL MASONRY WALL CONTROL JOINT**  
 S4.01 3/4" = 1'-0"



**8 TYPICAL WALL REINFORCING**  
 S4.01 3/4" = 1'-0"



**3 TYPICAL MASONRY GROUT REQUIREMENTS**  
 S4.01 3/4" = 1'-0"

No.	Description	Date

Package: **CONSTRUCTION DOCUMENTS**  
 Project Number: **2024-043**  
 Date: **10/21/2025**

**CMU DETAILS**  
**S4.01**



THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, PA ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



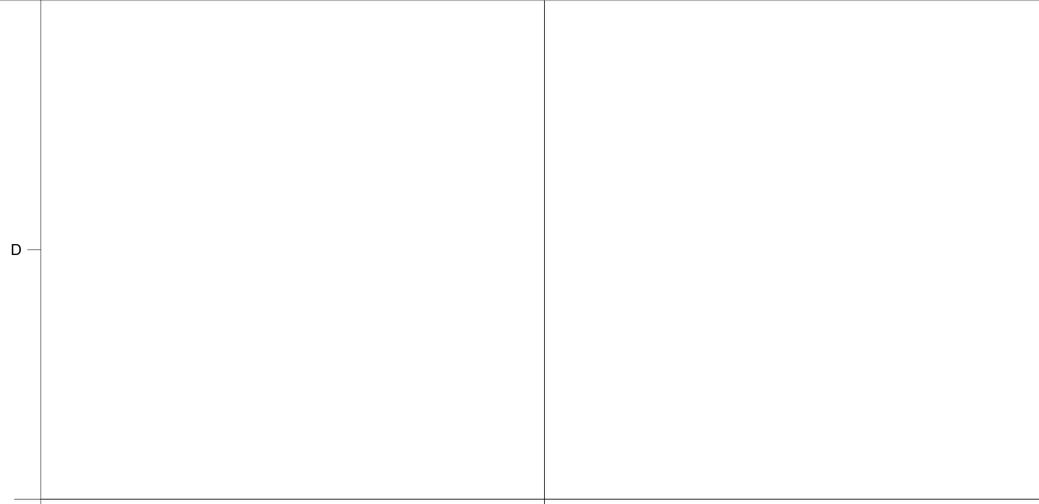
Crooked Creek WRF Building

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**ROOF SECTIONS & DETAILS**

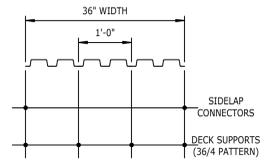
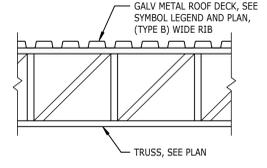
**S6.01**



**9 SECTION**  
 S6.01 3/4" = 1'-0"



**5 TYPICAL TOP PLATE SPLICE**  
 S6.01 1" = 1'-0"

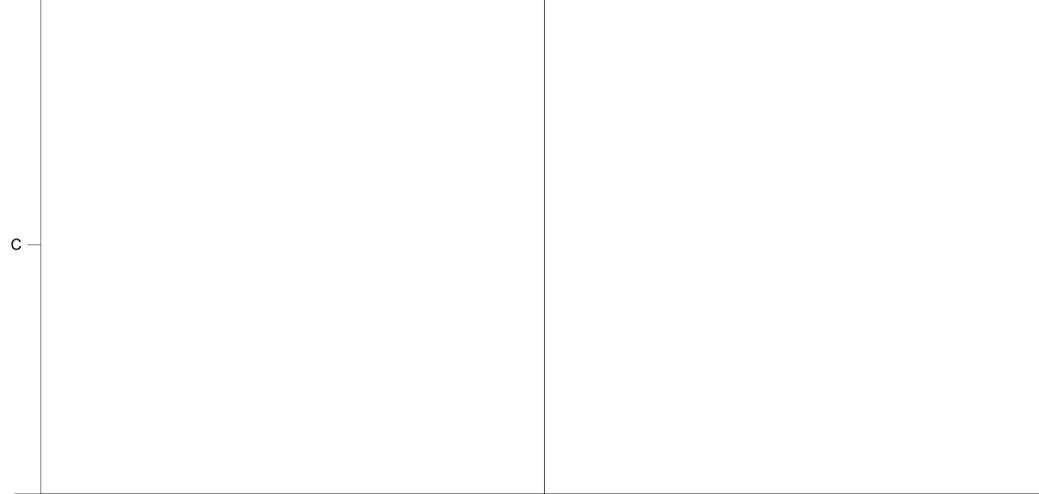


**ROOF DECK ATTACHMENT DETAIL**

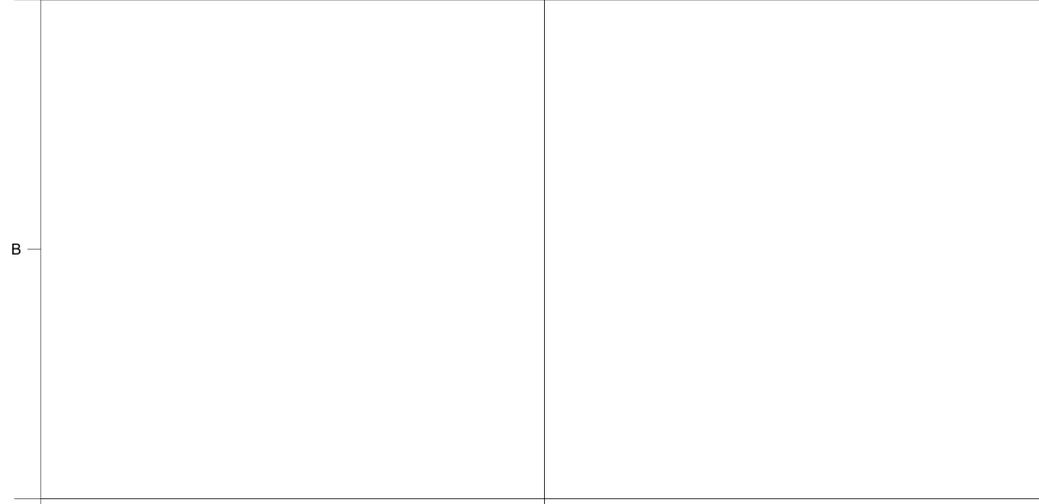
- NOTES:
- ATTACH DECK TO SUPPORTING MEMBERS WITH SELF-DRILLING SELF-TAPPING HEX WASHER HEAD SCREWS. USE #12-24 FOR DECK ATTACHMENT TO SUPPORTS AND #10-16 FOR SIDELAP ATTACHMENT.
  - AT DECK BEARING SUPPORTS, PROVIDE SCREWS @12"OC (36/4 PATTERN).
  - AT SUPPORTS PARALLEL TO DECK SPAN, PROVIDE SCREWS @12"OC, TYPICAL.
  - AT DECK SIDELAPS/PERIMETER EDGE, PROVIDE SCREWS @12"OC, TYPICAL. WELDING OF SIDELAPS IS NOT PERMITTED FOR 22GA DECK.
  - ALL DECK ENDS TO BE LAPPED ON BOTH ENDS. DO NOT BUTT JOINTS.
  - DECK SECTION MINIMUM PROPERTIES: SEE TABLE BELOW.
  - DECK SHALL BE CONTINUOUS OVER (2) OR MORE SPANS, TYPICAL.
  - CONTRACTOR OPTION TO SUBMIT MECHANICAL FASTENERS BY HILTI, SIMPSON STRONG-TIE, OR APPROVED EQUAL. SUBSTITUTION REQUESTS FOR PRODUCTS MAY BE SUBMITTED BY THE CONTRACTOR TO THE ENGINEER-OF-RECORD (EOR) FOR REVIEW. SUBSTITUTIONS WILL ONLY BE CONSIDERED FOR PRODUCTS THAT MEET THE CODE REQUIREMENTS FOR DECK ATTACHMENT, POSSESS A FM GLOBAL APPROVAL AND POSSESS A CODE REPORT (ICC-ES) RECOGNIZING THE PRODUCT FOR THE APPROPRIATE APPLICATION. SUBSTITUTION REQUESTS SHALL INCLUDE CALCULATIONS THAT DEMONSTRATE THE SUBSTITUTED PRODUCT IS CAPABLE OF ACHIEVING THE EQUIVALENT PERFORMANCE VALUES OF THE DESIGN BASIS PRODUCT. CONTRACTOR SHALL CONTACT MANUFACTURER'S REPRESENTATIVE FOR PRODUCT INSTALLATION TRAINING AND A LETTER SHALL BE SUBMITTED TO THE EOR INDICATING TRAINING HAS TAKEN PLACE. FASTENERS SHALL BE COLLATED AND INSTALLED USING THE MANUFACTURER'S DELIVERY TOOL AND FOLLOWING MANUFACTURER'S INSTRUCTIONS.

DECK TYPE	DESIGN THICKNESS (in)	DECK WEIGHT (psf)	I <sub>x</sub> (in <sup>4</sup> /ft)	S <sub>x</sub> (in <sup>3</sup> /ft)	I <sub>y</sub> (in <sup>4</sup> /ft)	S <sub>y</sub> (in <sup>3</sup> /ft)	V <sub>x</sub> (lb/ft)	F <sub>x</sub> (ksi)
B22	0.0295	1.78	0.155	0.186	0.183	0.192	1818	33

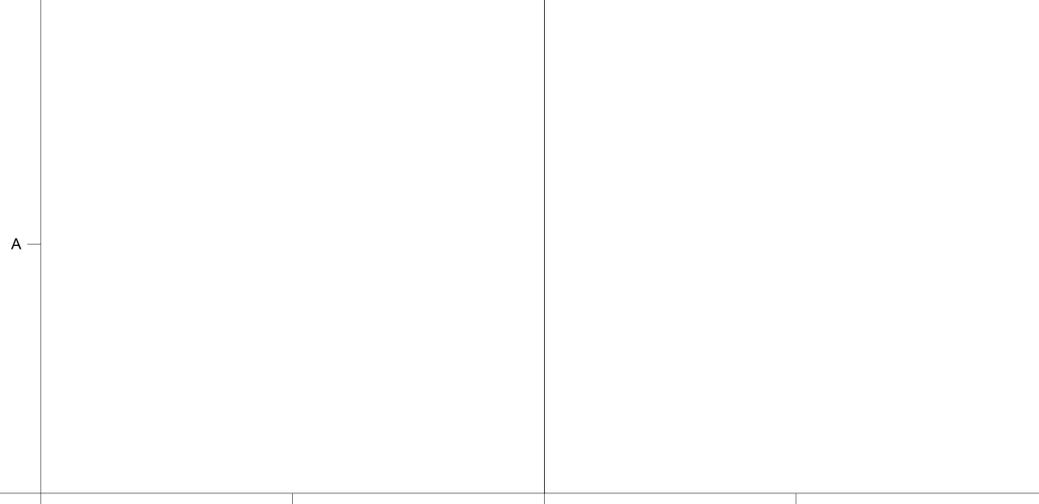
**1 TYPICAL 1 1/2" METAL ROOF DECK**  
 S6.01 3/4" = 1'-0"



**6 TYPICAL BRACING BETWEEN ROOF TRUSSES**  
 S6.01 3/4" = 1'-0"



**7 TYPICAL ROOF TRUSS AT EXTERIOR WALL**  
 S6.01 3/4" = 1'-0"



**8 SECTION**  
 S6.01 3/4" = 1'-0"

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



10/21/2025

# Crooked Creek WRF Building



**SITE PLAN LEGEND**

	1 HOUR FIRE RATED PARTITION
	2 HOUR FIRE RATED PARTITION
	SCHEDULED WALL MOUNTED LIGHT FIXTURE W/ CONE OF LIGHT
	SCHEDULED PEDESTRIAN LIGHT FIXTURE W/ CONE OF LIGHT

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**ARCHITECTURAL SITE PLAN**

## AS1.01

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



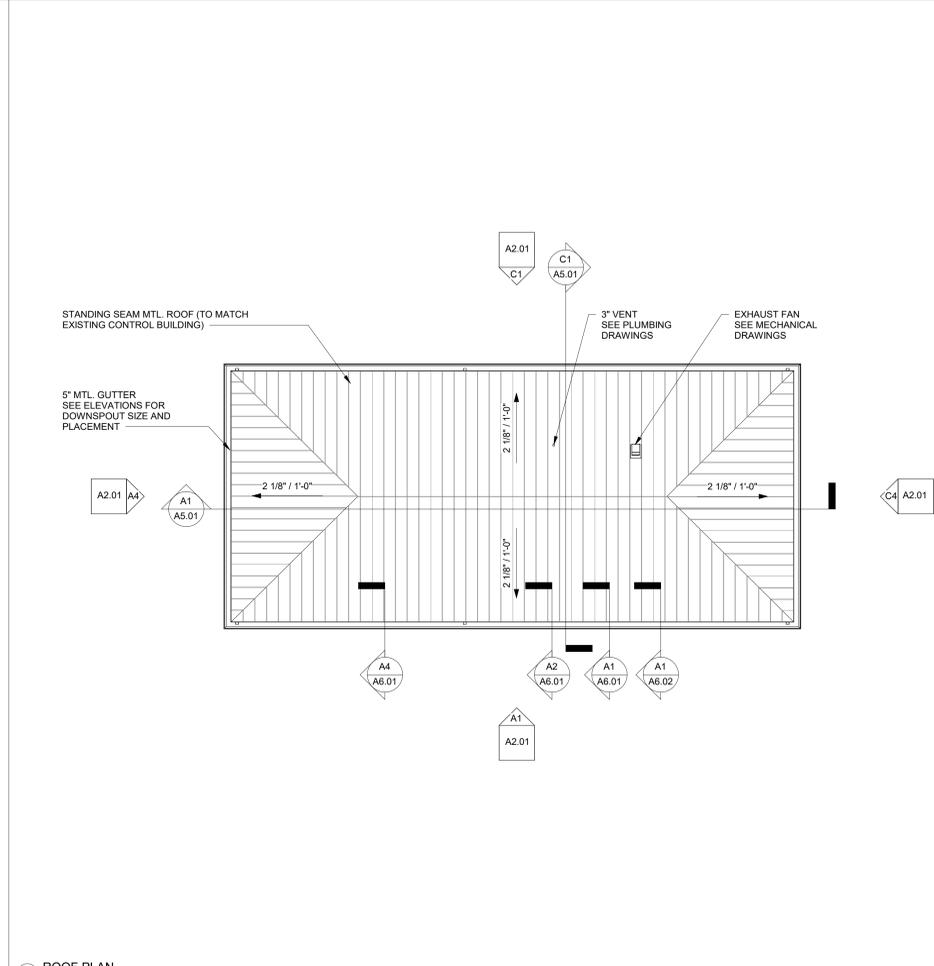
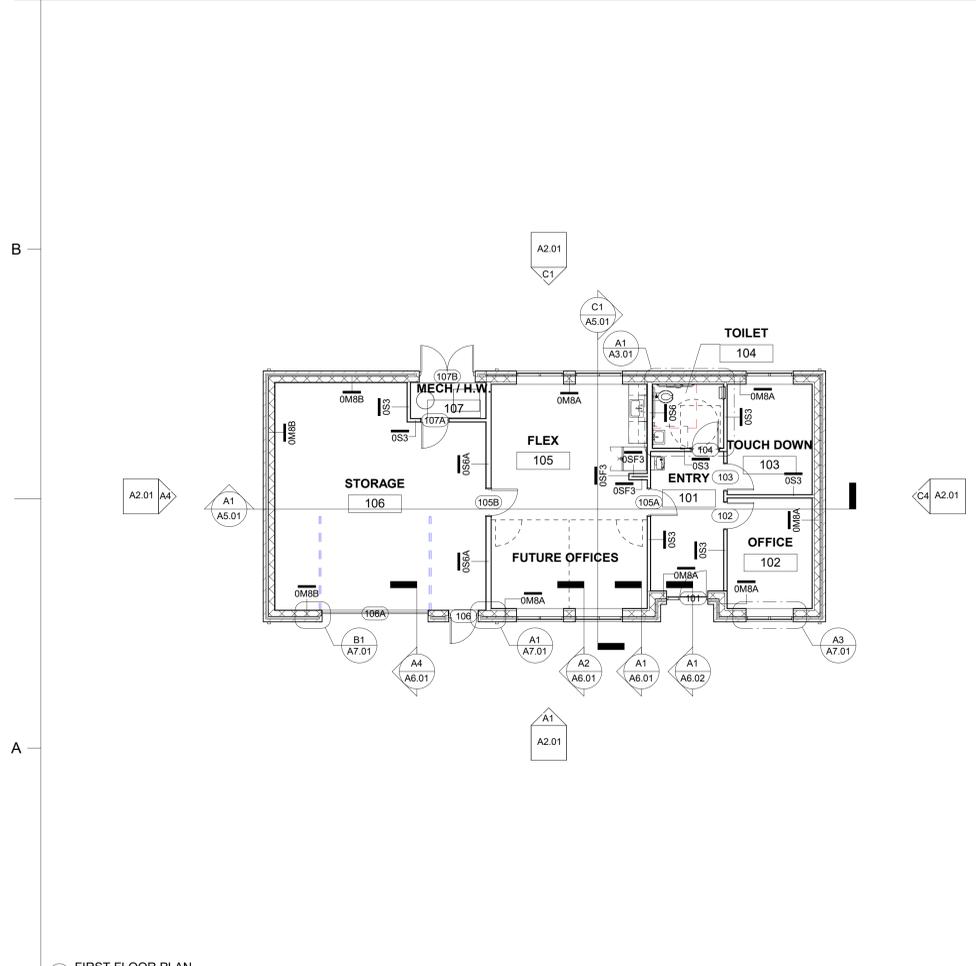
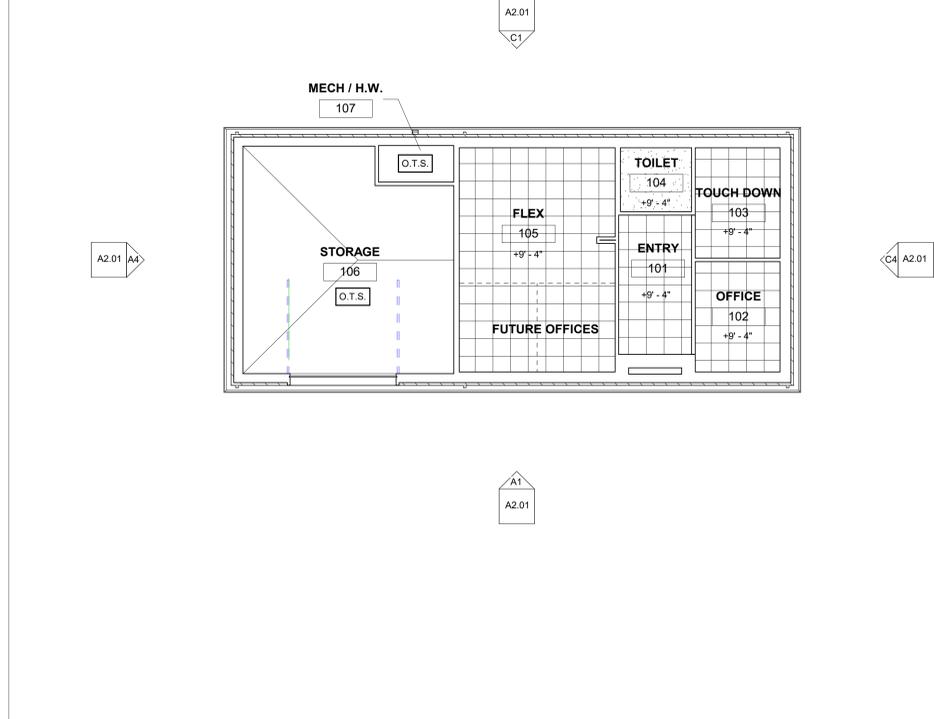
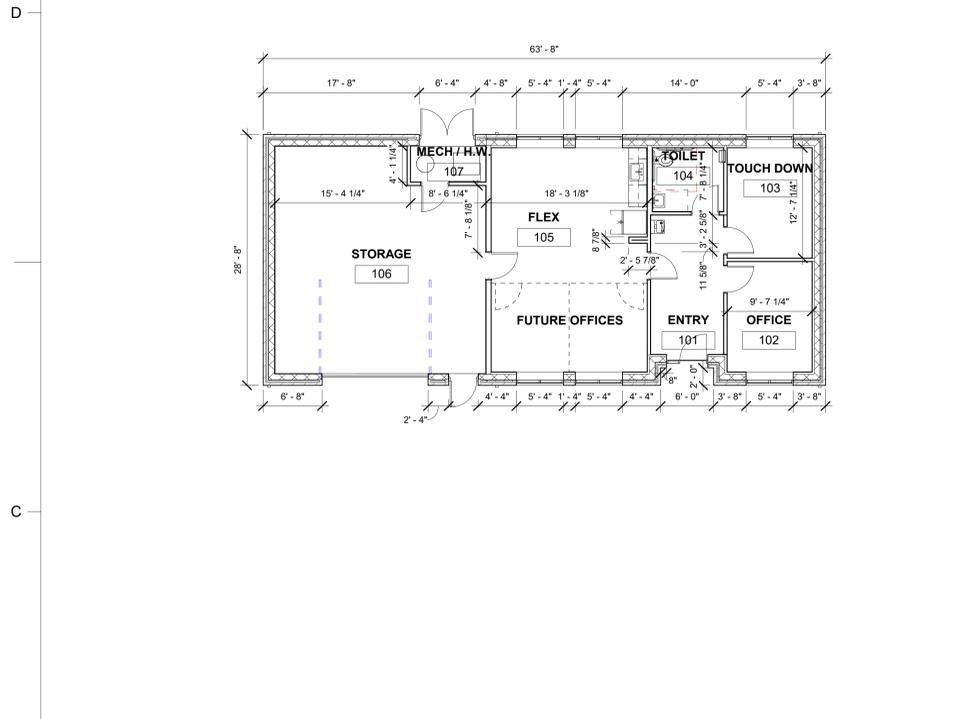
10/21/2025



**Crooked Creek WRF Building**

REFLECTED CEILING PLAN LEGEND	
	2 x 2 ACOUSTICAL PANEL CEILING
	GYPSUM BOARD CEILING
O.T.S.	OPEN TO STRUCTURE
+ XX'-XX"	CEILING HEIGHT ABOVE FINISHED FLOOR

NOTES	
1.	REFER TO DETAILS & SPECIFICATIONS FOR CEILING SUSPENSION/ANCHOR INFORMATION.
2.	REFER TO SPECIFICATIONS FOR ACOUSTICAL PANEL CEILING GRID TYPE.
3.	REFER TO MEP DRAWINGS FOR SYMBOL IDENTIFICATION.
4.	REFER TO UL SYSTEMS SHEET FOR HORIZONTAL RATED ASSEMBLIES.



ROOF PLAN LEGEND	
+X' - X"	HEIGHT OF ROOF DECK
X:Y	DIRECTION OF SLOPE
RD	ROOF DRAIN
OD	OVERFLOW DRAIN
TWS	THRU WALL SCUPPER
OS	OVERFLOW SCUPPER
DS	DOWNSPOUT

FLOOR PLAN LEGEND	
	TRUE NORTH
	PLAN NORTH
	1 HOUR FIRE RATED PARTITION
	2 HOUR FIRE RATED PARTITION

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**FLOOR / ROOF PLANS / REFLECTED CEILING PLAN**

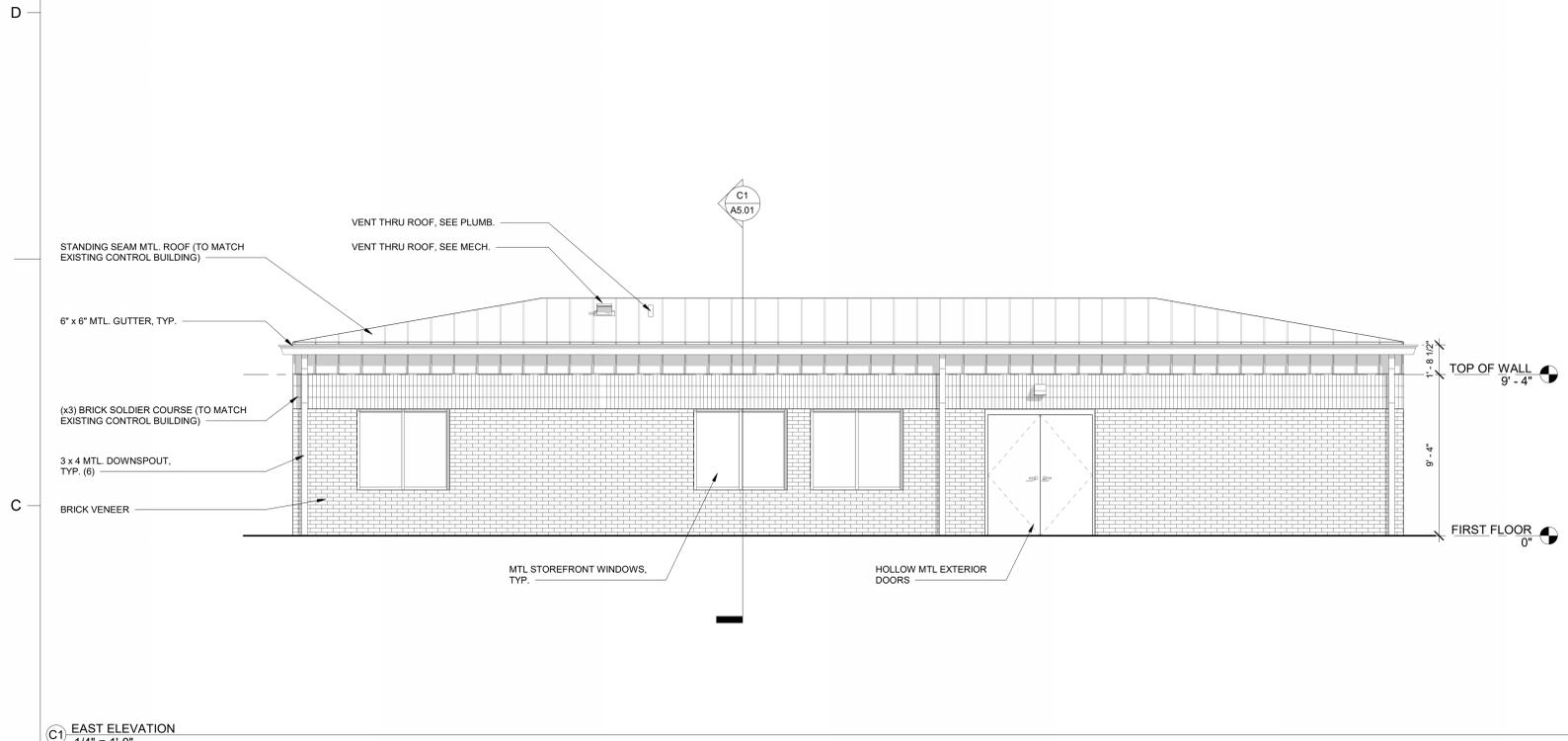
**A1.11**



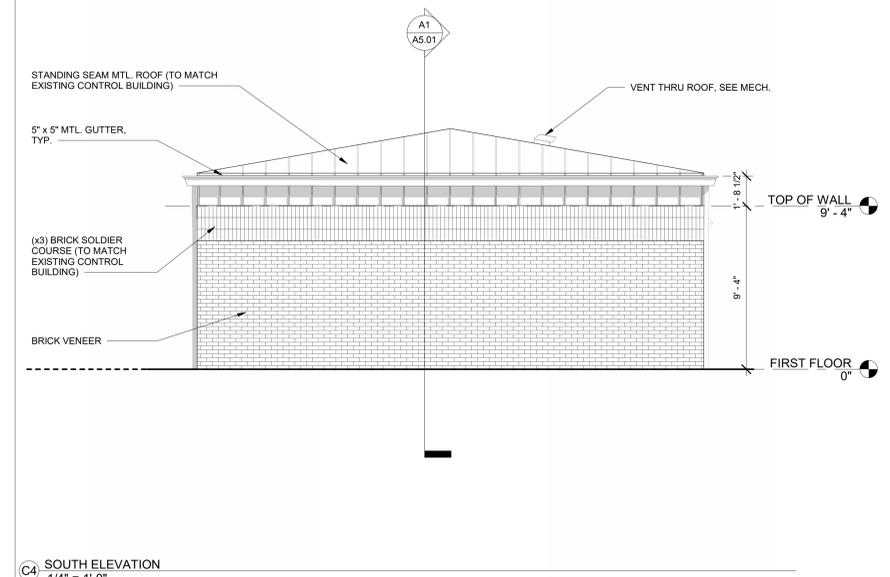
10/21/2025



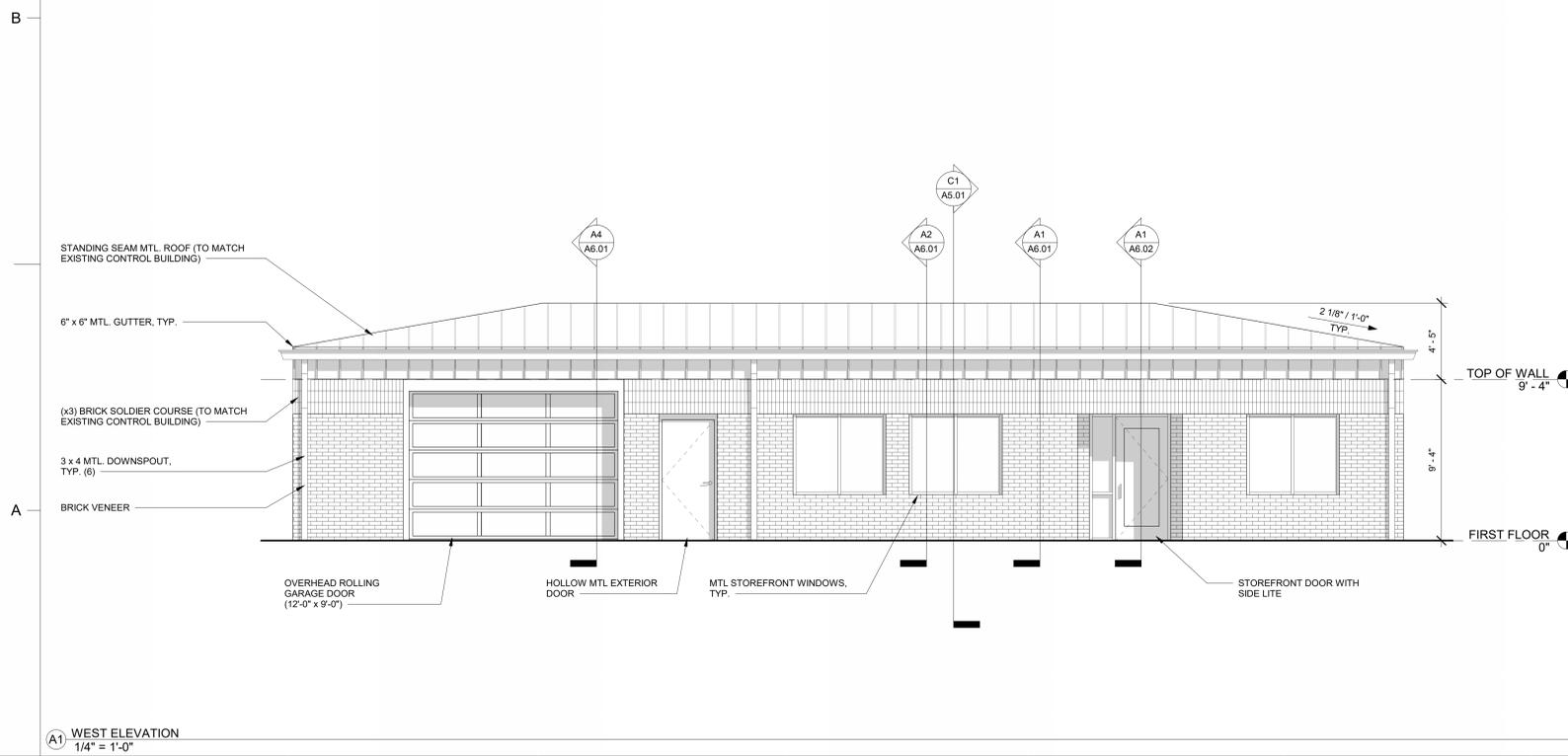
Crooked Creek WRF Building



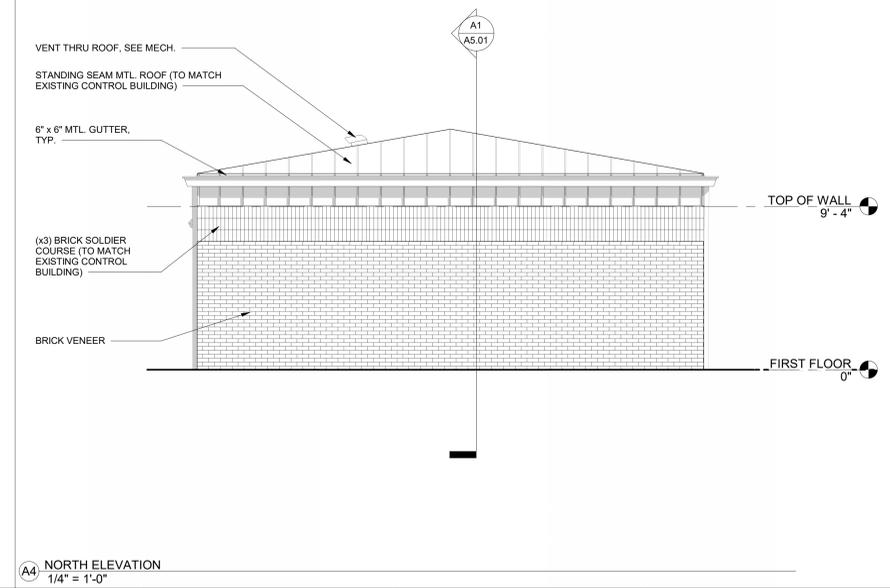
C1 EAST ELEVATION  
1/4" = 1'-0"



A1 SOUTH ELEVATION  
1/4" = 1'-0"



A1 WEST ELEVATION  
1/4" = 1'-0"



A4 NORTH ELEVATION  
1/4" = 1'-0"

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

EXTERIOR ELEVATIONS

A2.01

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.

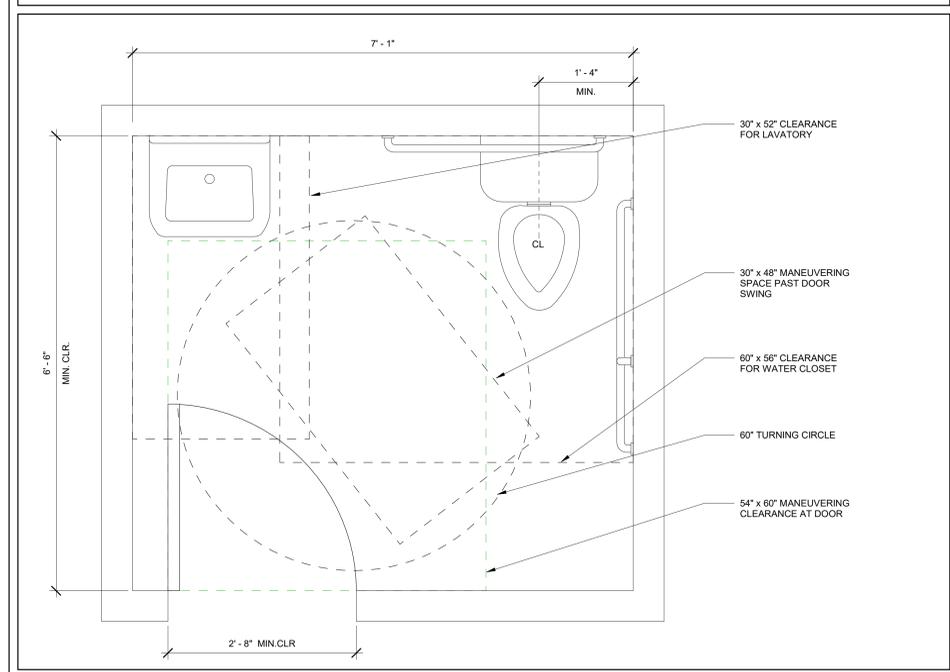


10/21/2025



Crooked Creek WRF Building

ADA COMPLIANT RESTROOM LEGEND



TOILET ACCESSORY SCHEDULE

TA #	DESCRIPTION	MANUFACTURER	MODEL #	NOTES
1	BATTERY POWERED PAPER TOWEL DISPENSER / WASTE RECEPTACLE	BOBRICK	B-3942	SEMI-RECESSED
2	MANUAL SOAP DISPENSER - WALL	BOBRICK	B-2111	SURFACE-MOUNTED
3	MIRROR	BOBRICK	B-290 2436	24" WIDTH x 36" HEIGHT, 3/4" FRAME, S.S. FINISH
4	TOILET TISSUE DISPENSER	BOBRICK	B-2888	SURFACE-MOUNTED
5	SANITARY NAPKIN DISPOSAL	BOBRICK	B-254	SURFACE-MOUNTED
6	COAT HOOK	BOBRICK	B-6727	DOUBLE ROBE HOOK
7	36" HORIZONTAL GRAB BAR	BOBRICK	B-6806x36	1-1/2" DIAMETER
	42" HORIZONTAL GRAB BAR	BOBRICK	B-6806x42	1-1/2" DIAMETER
	18" VERTICAL GRAB BAR	BOBRICK	B-6806x18	1-1/2" DIAMETER

NOTES

- REFER TO ICC A117.1-2009 AND ENLARGED TOILET AND ACCESSORIES SHEET FOR TYPICAL MOUNTING HEIGHTS.
- ALL MANUFACTURERS BASIS FOR DESIGN. SEE SPECIFICATIONS FOR EQUALS.
- O.F.O.I. - OWNER FURNISHED OWNER INSTALLED

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

ENLARGED RESTROOM ACCESSORIES

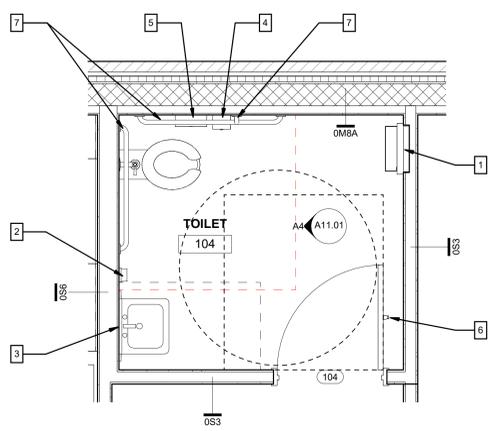
A3.01

D

C

B

A



A1 FIRST FLOOR PLAN - Callout 1  
 1/2" = 1'-0"

1

2

3

4

5

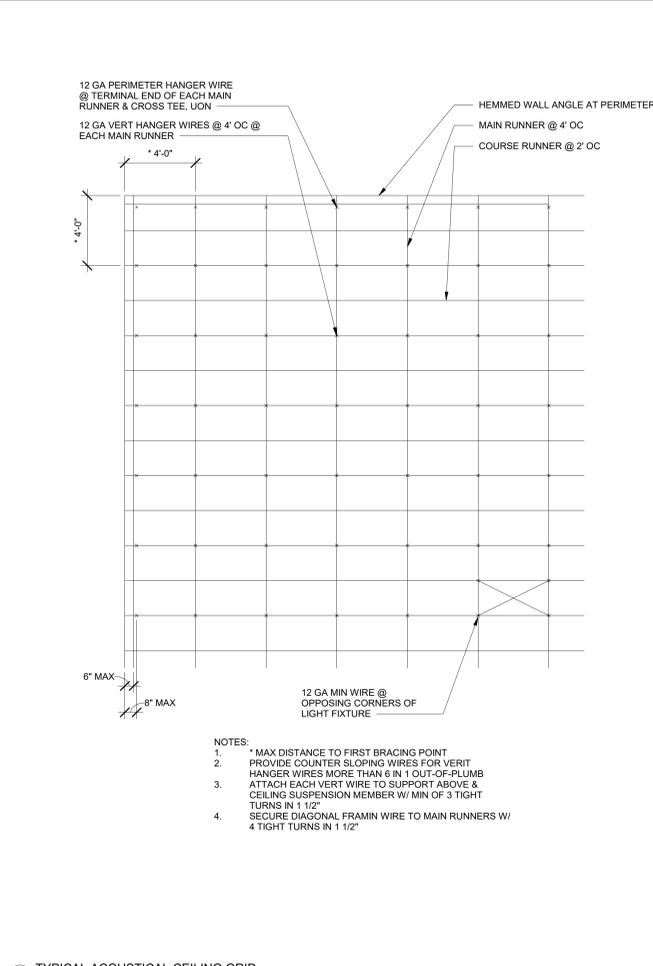
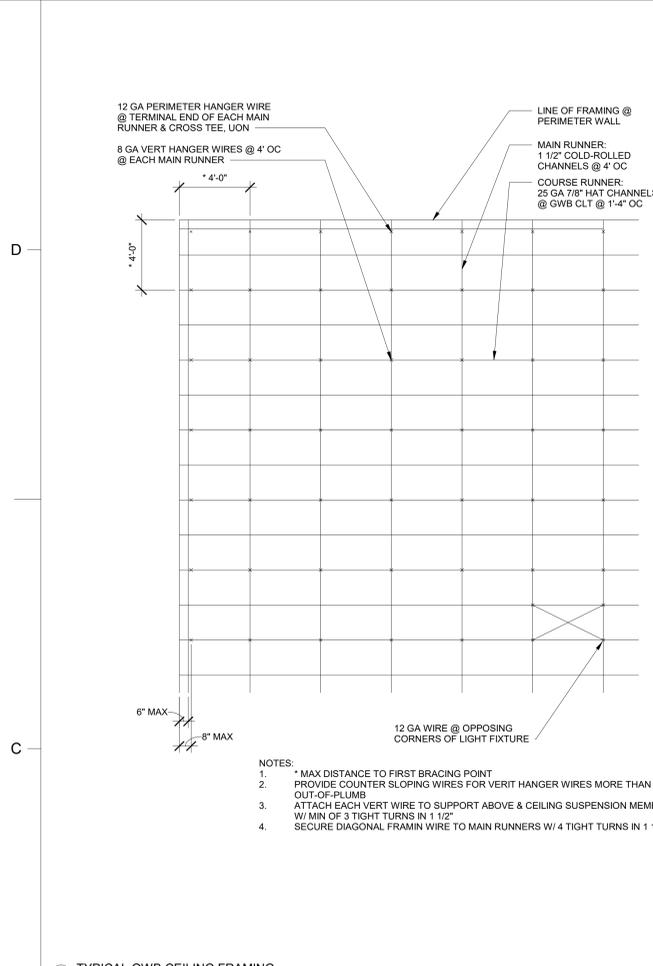
53



10/21/2025

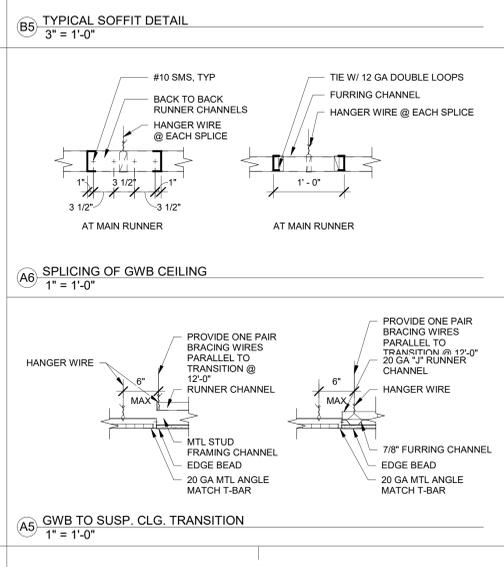
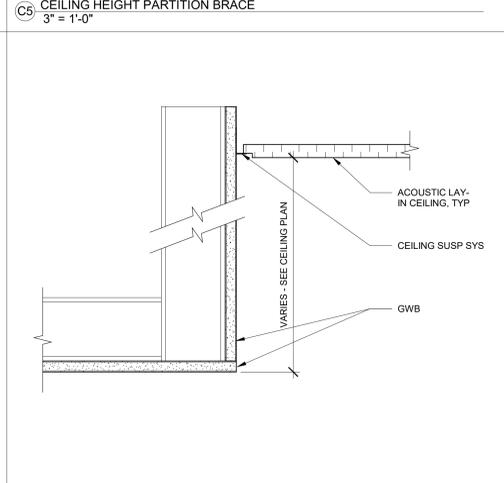
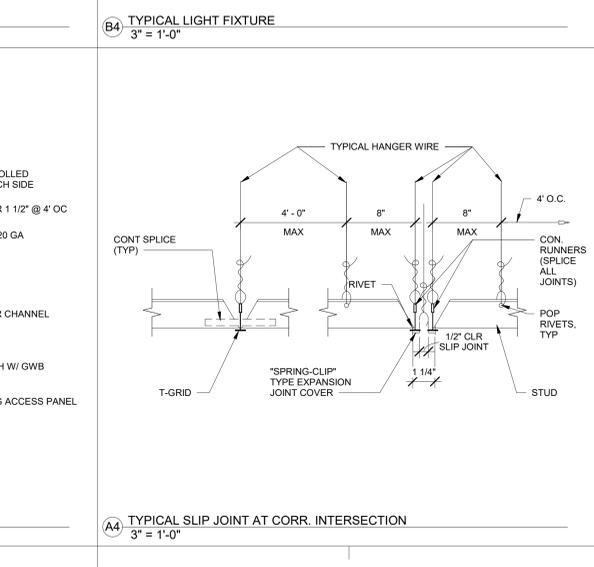
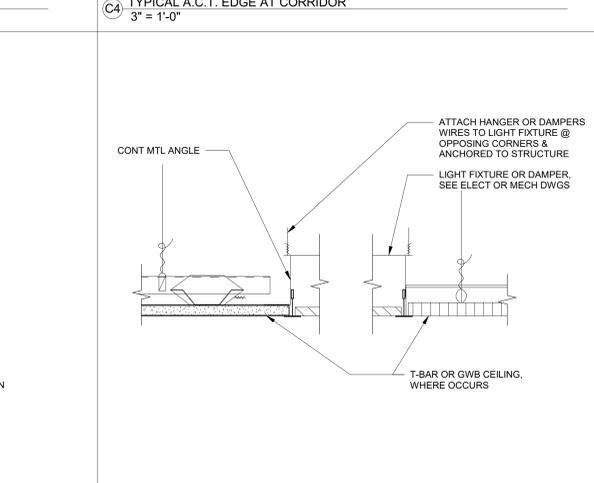
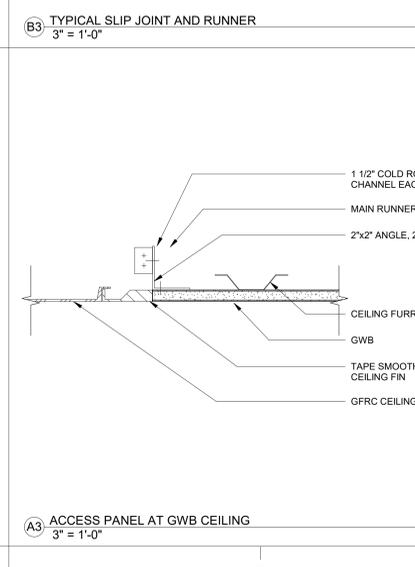
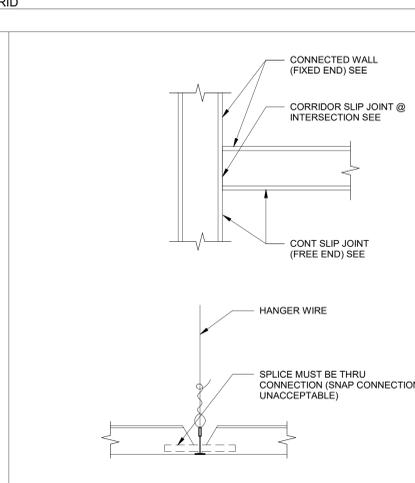
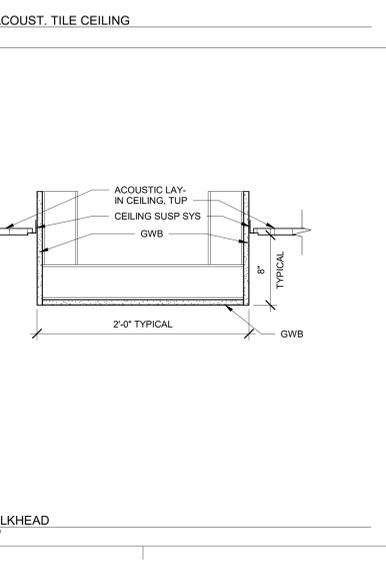
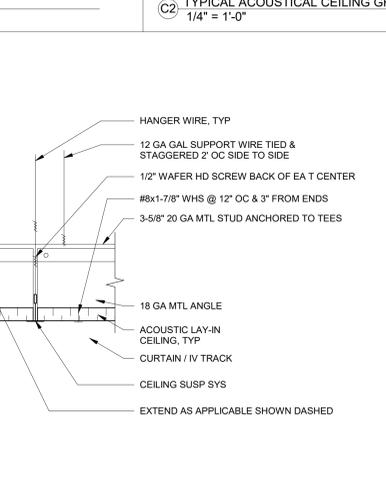
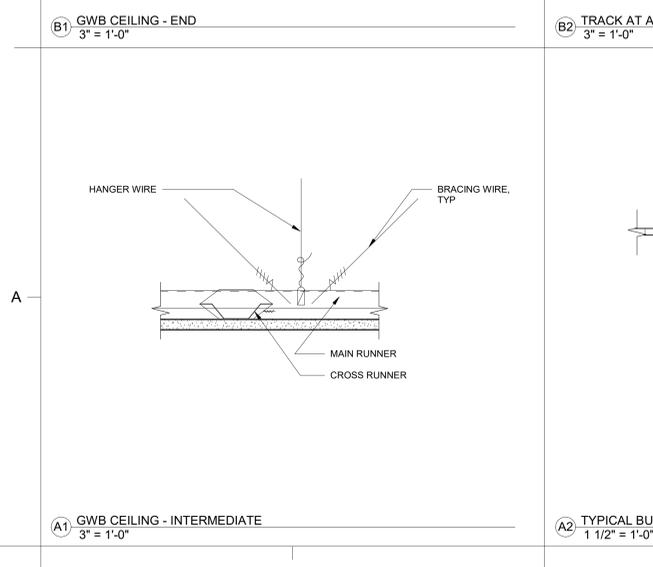
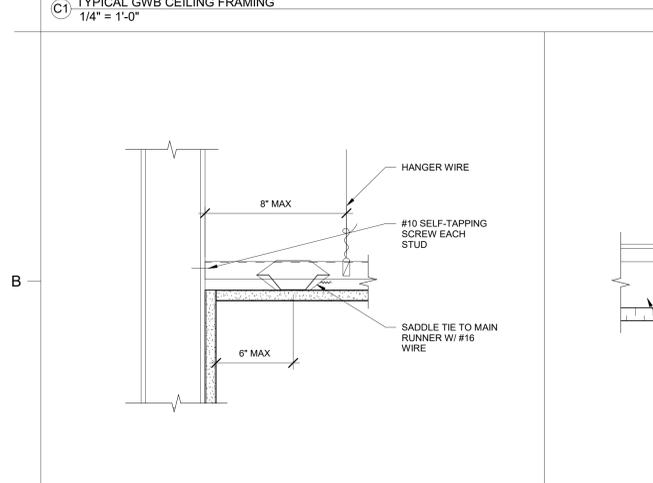
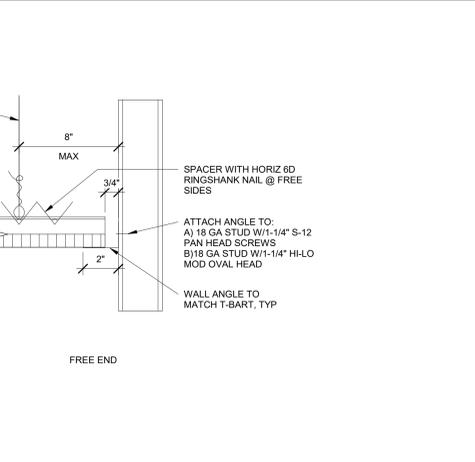
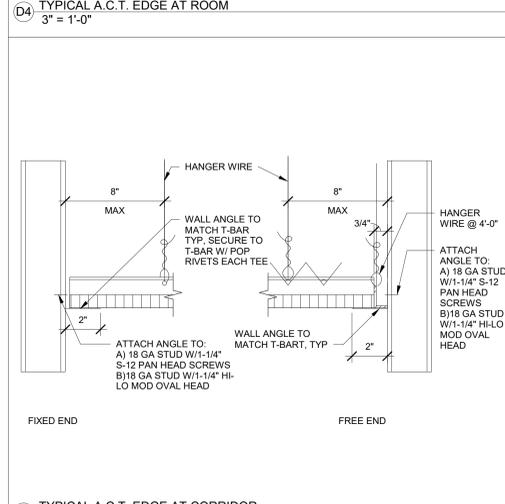
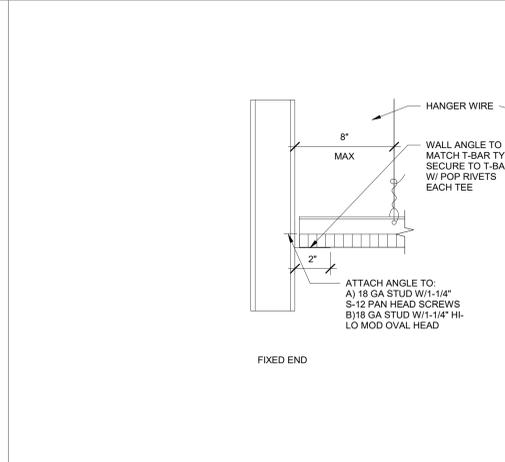


Crooked Creek WRF Building



- NOTES:
- \* MAX DISTANCE TO FIRST BRACING POINT
  - PROVIDE COUNTER SLOPING WIRES FOR VERT HANGER WIRES MORE THAN 6 IN 1 OUT-OF-PLUMB
  - ATTACH EACH VERT WIRE TO SUPPORT ABOVE & CEILING SUSPENSION MEMBER W/ MIN OF 3 TIGHT TURNS IN 1 1/2"
  - SECURE DIAGONAL FRAMIN WIRE TO MAIN RUNNERS W/ 4 TIGHT TURNS IN 1 1/2"

- NOTES:
- \* MAX DISTANCE TO FIRST BRACING POINT
  - PROVIDE COUNTER SLOPING WIRES FOR VERT HANGER WIRES MORE THAN 6 IN 1 OUT-OF-PLUMB
  - ATTACH EACH VERT WIRE TO SUPPORT ABOVE & CEILING SUSPENSION MEMBER W/ MIN OF 3 TIGHT TURNS IN 1 1/2"
  - SECURE DIAGONAL FRAMIN WIRE TO MAIN RUNNERS W/ 4 TIGHT TURNS IN 1 1/2"



No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

TYPICAL CEILING DETAILS  
**A4.11**

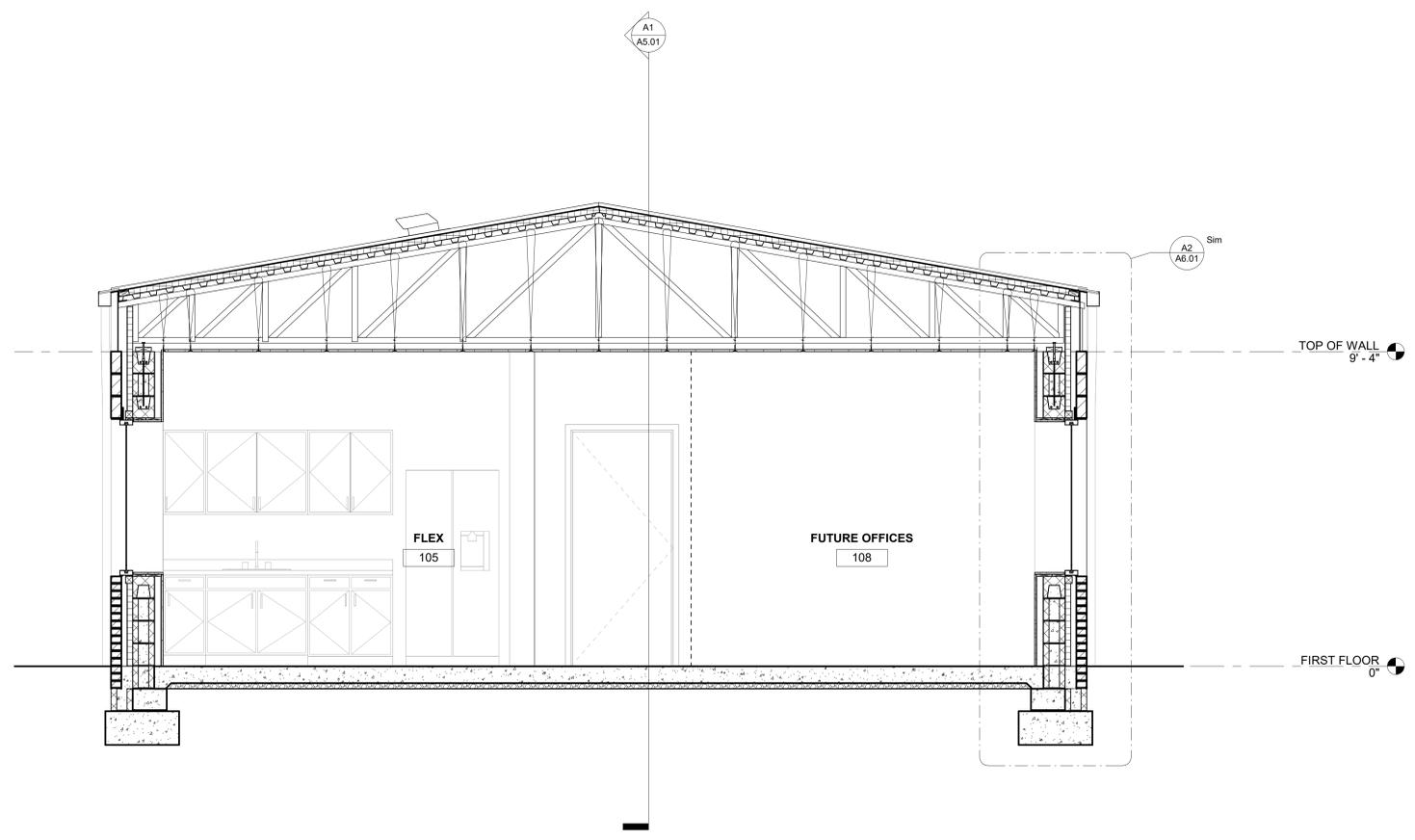
THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



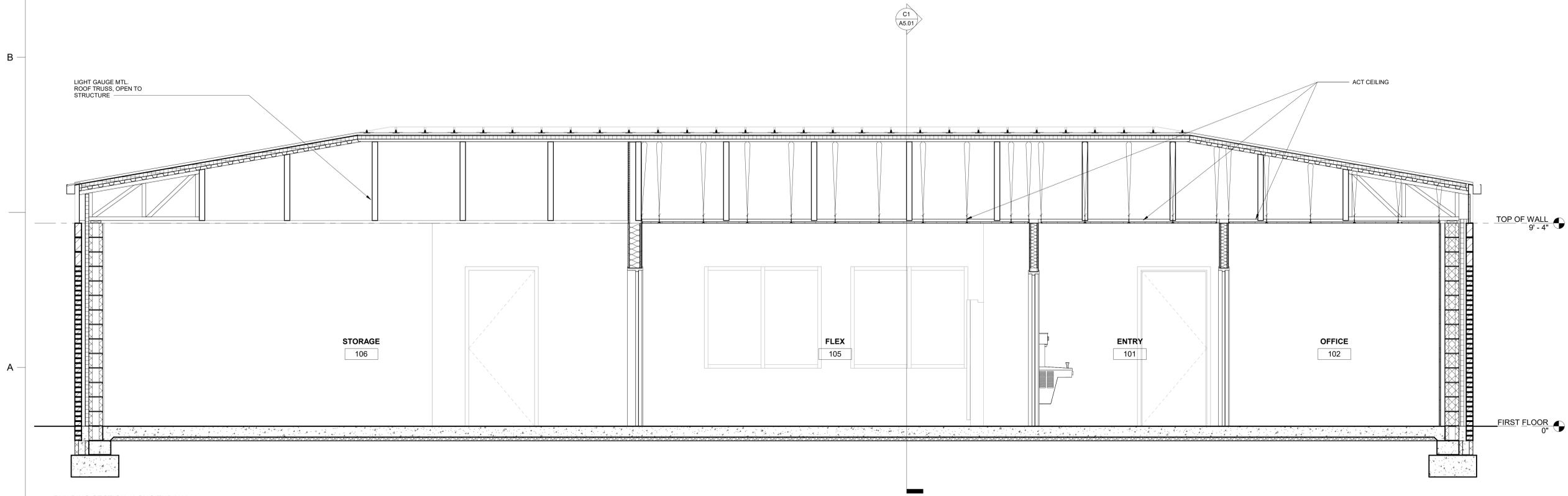
10/21/2025



Crooked Creek WRF Building



C1 BUILDING SECTION - TRANSVERSE  
 1/2" = 1'-0"



A1 BUILDING SECTION - LONGITUDINAL  
 1/2" = 1'-0"

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**BUILDING SECTIONS**

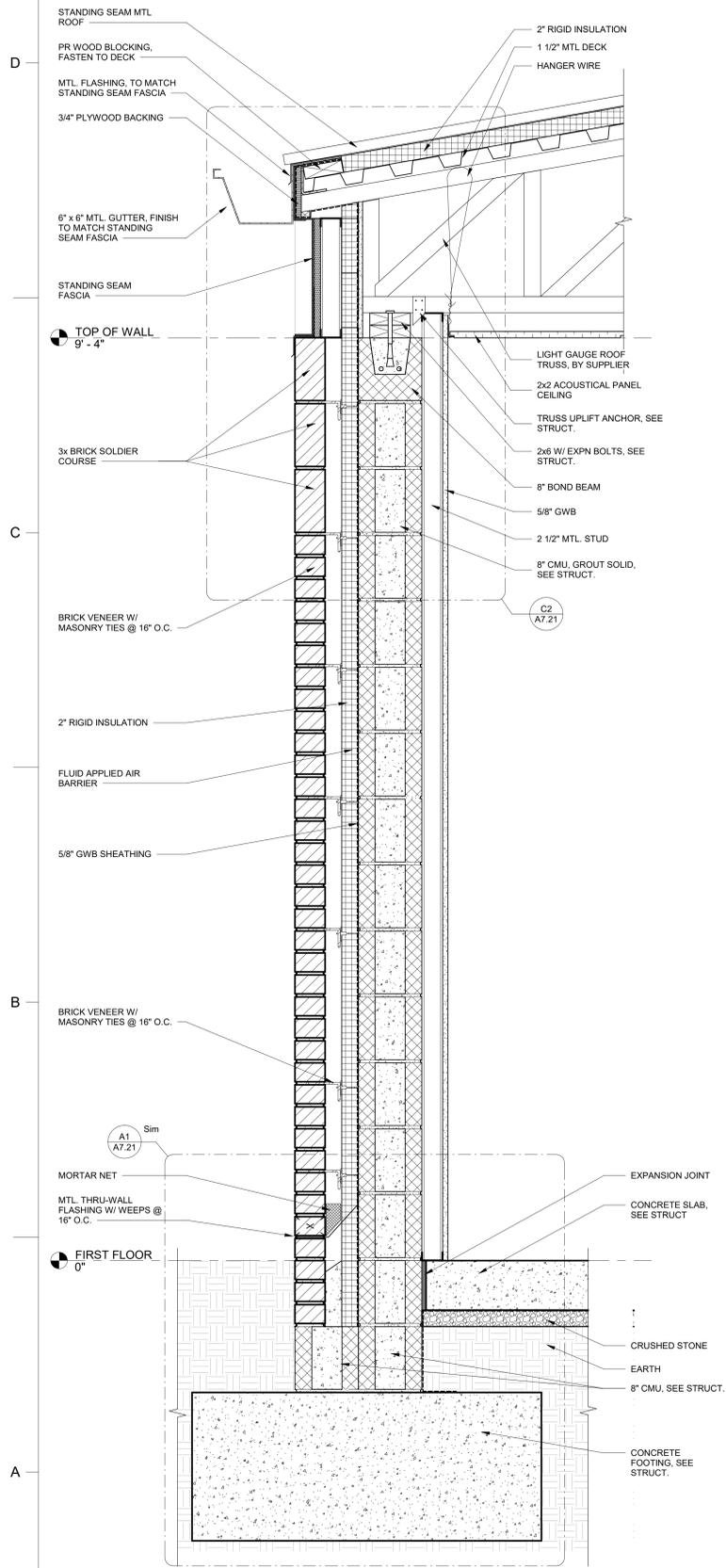
**A5.01**



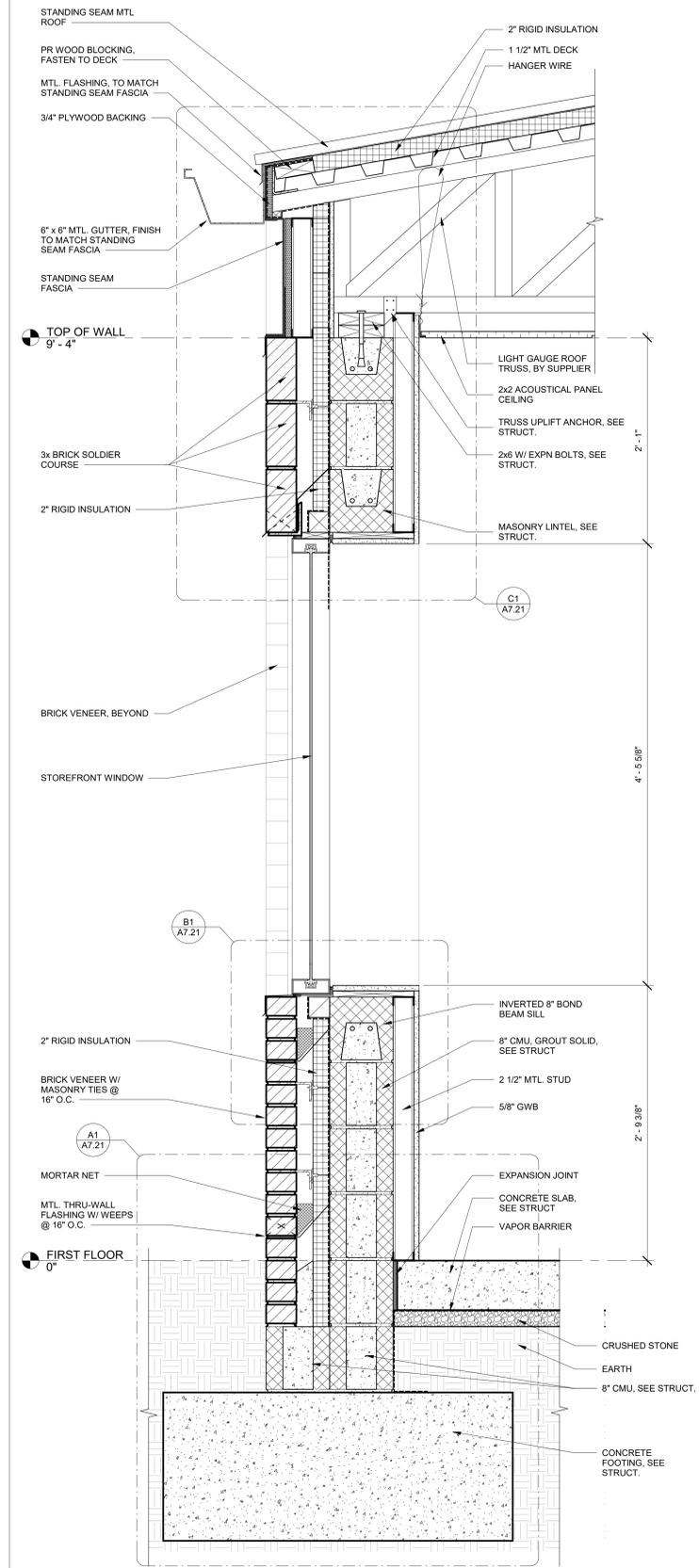
10/21/2025



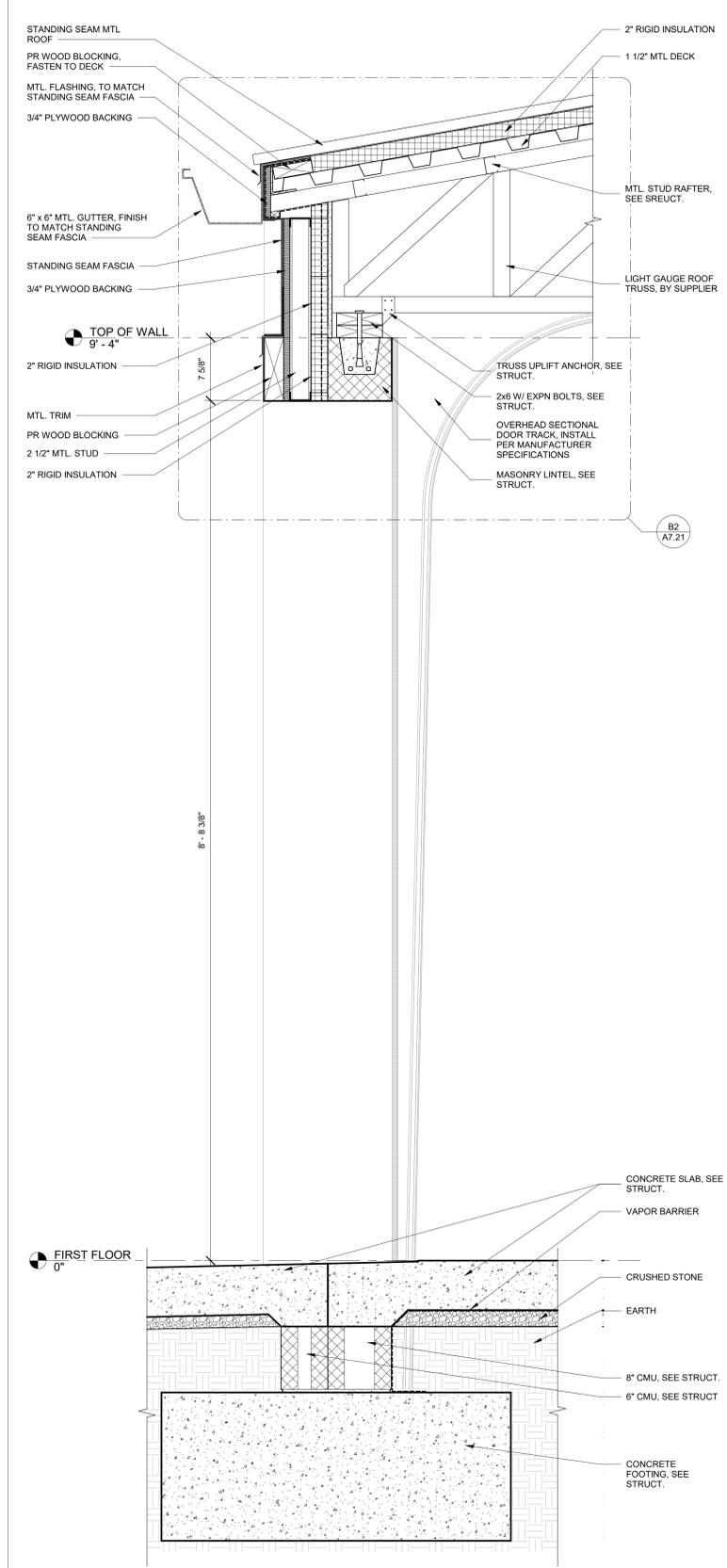
Crooked Creek WRF Building



A1 TYP. WALL SECTION  
1 1/2" = 1'-0"



A2 TYP. WALL SECTION @ WINDOW  
1 1/2" = 1'-0"



A4 WALL SECTION @ GARAGE DOOR  
1 1/2" = 1'-0"

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

WALL SECTIONS

A6.01



10/21/2025



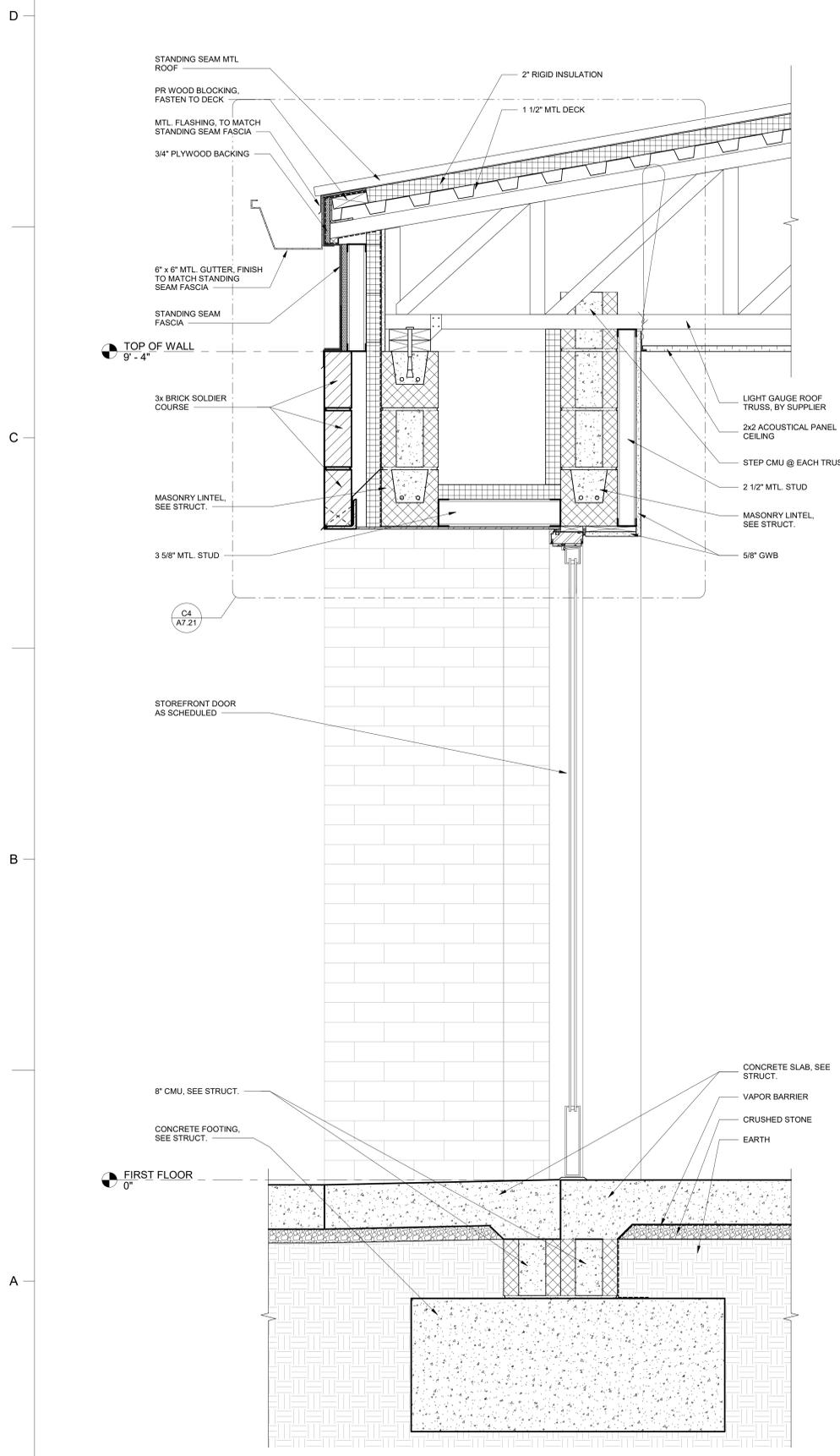
Crooked Creek WRF Building

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

WALL SECTIONS

A6.02



A1 WALL SECTION @ ENTRY  
1 1/2" = 1'-0"

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



10/21/2025



**Crooked Creek WRF Building**

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**PLAN DETAILS**

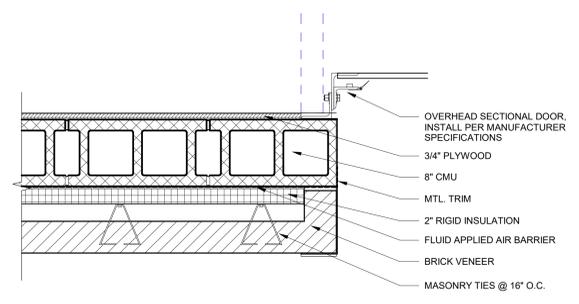
**A7.01**

D

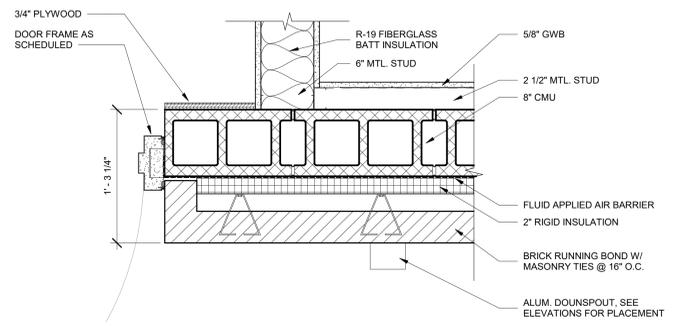
C

B

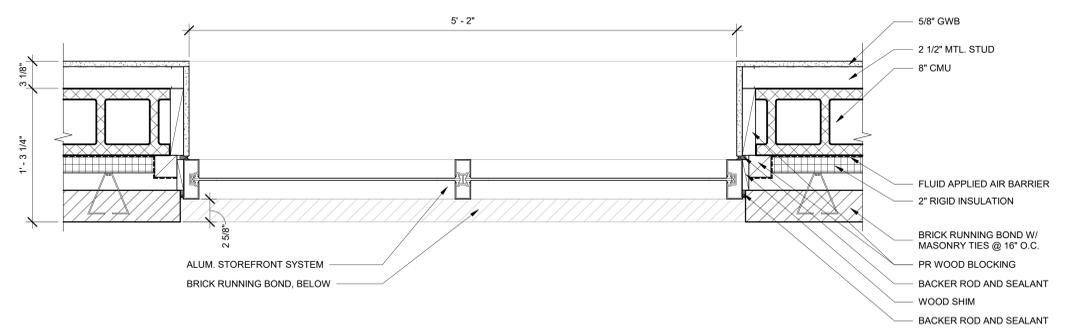
A



**B1** PLAN DETAIL @ GARAGE WALL  
 1 1/2" = 1'-0"



**A1** PLAN DETAIL @ GARAGE WALL  
 1 1/2" = 1'-0"



**A3** TYP. PLAN DETAIL @ WINDOW  
 1 1/2" = 1'-0"

1

2

3

4

5



10/21/2025



Crooked Creek WRF Building

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

STANDARD PLAN DETAILS

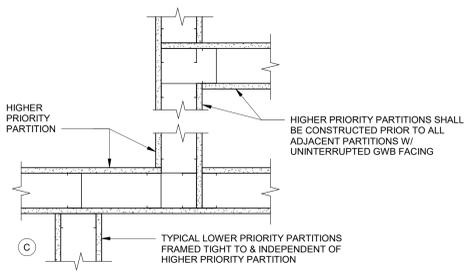
A7.11

D

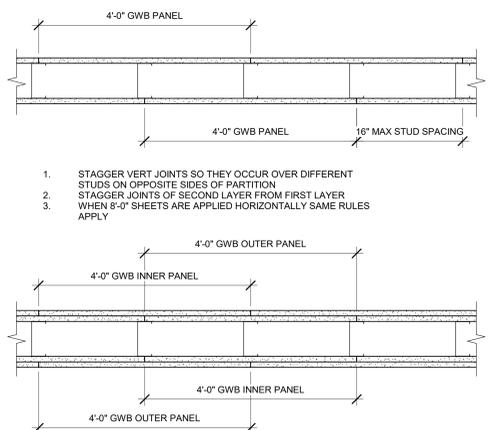
C

B

A



A1) GWB PARTITION INTERSECTIONS  
1 1/2" = 1'-0"



A2) WALLBOARD JOINT LAYOUT  
1 1/2" = 1'-0"



10/21/2025



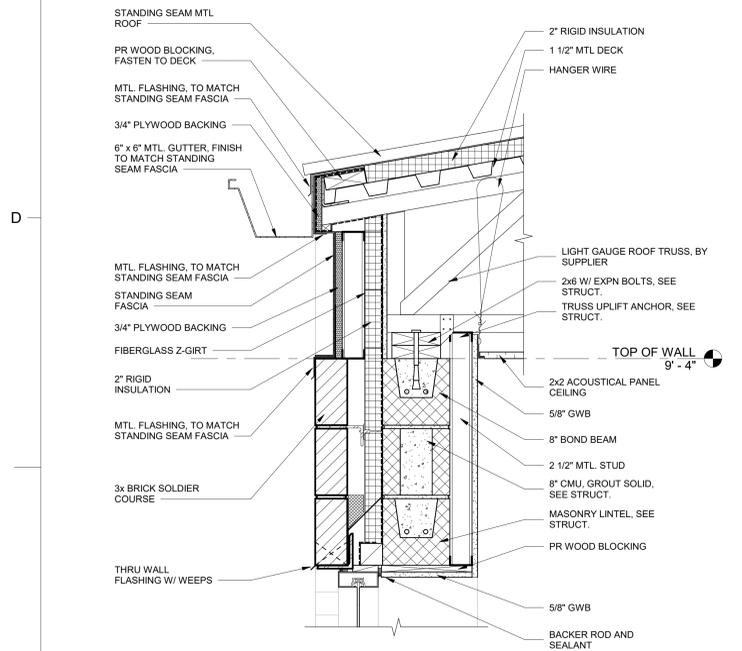
Crooked Creek WRF Building

No.	Description	Date

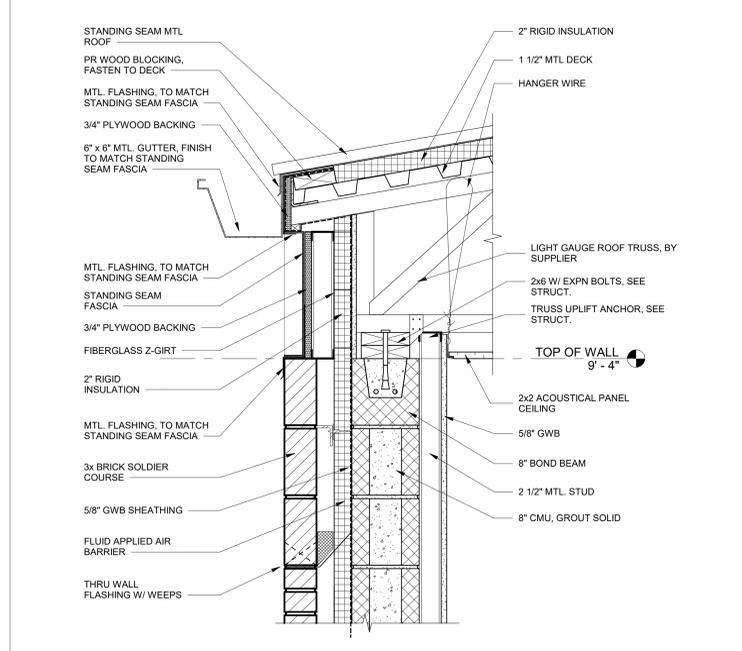
Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

SECTION DETAILS

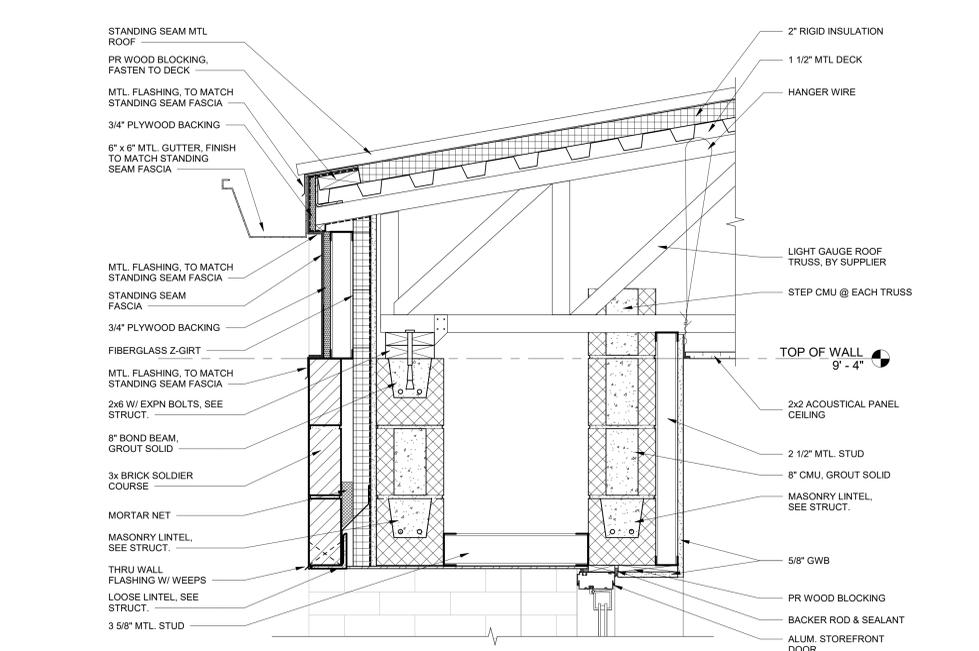
A7.21



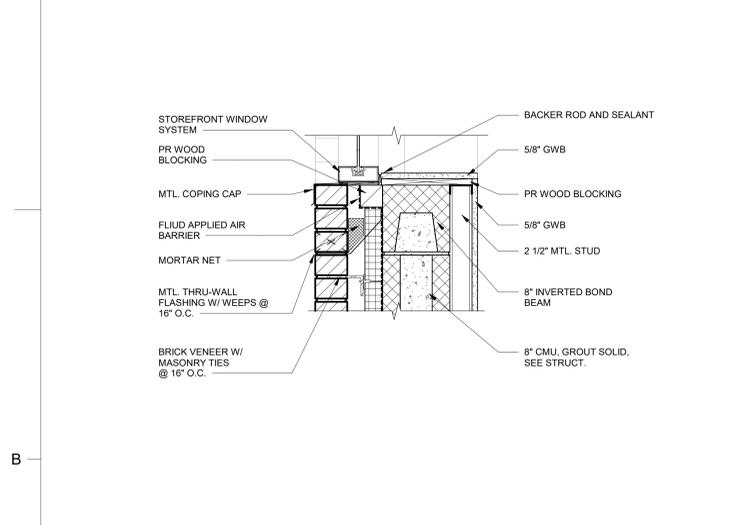
C1 TYP. SECTION DETAIL @ WINDOW HEADER  
1 1/2" = 1'-0"



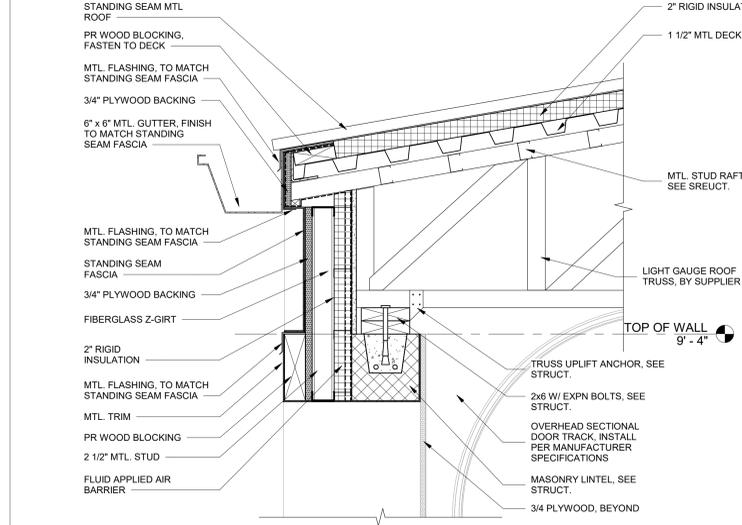
C2 TYP. SECTION DETAIL @ EXT. WALL  
1 1/2" = 1'-0"



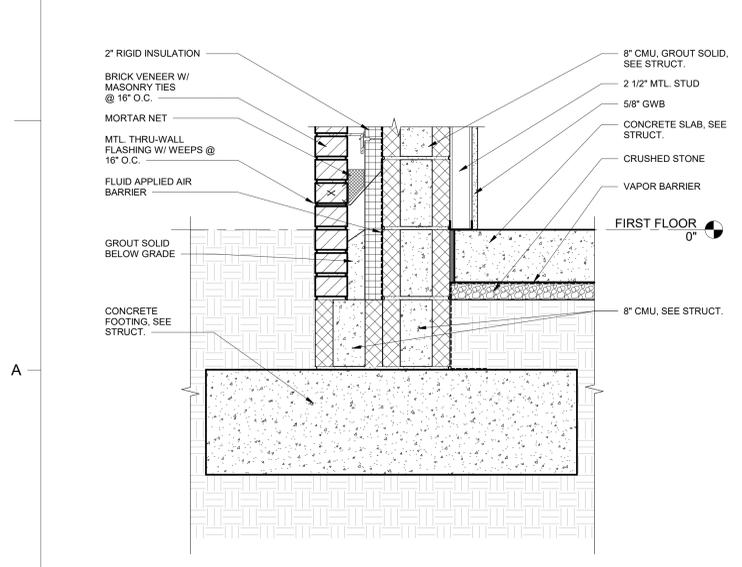
C3 SECTION DETAIL @ ENTRY  
1 1/2" = 1'-0"



B1 TYP. SECTION DETAIL @ WINDOW SILL  
1 1/2" = 1'-0"



B2 SECTION DETAIL @ GARAGE DOOR  
1 1/2" = 1'-0"



A1 TYP. SECTION DETAIL @ FOOTING  
1 1/2" = 1'-0"

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



10/21/2025



Crooked Creek WRF Building

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

STANDARD SECTION DETAILS

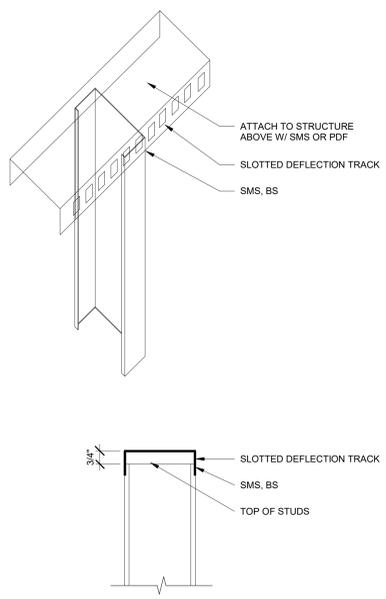
A7.31

D

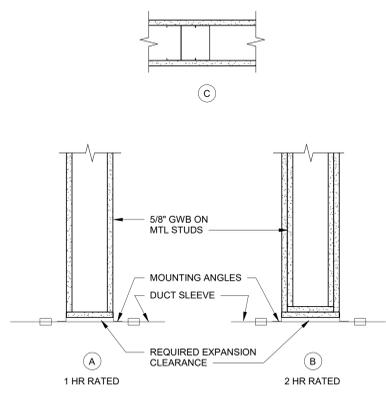
C

B

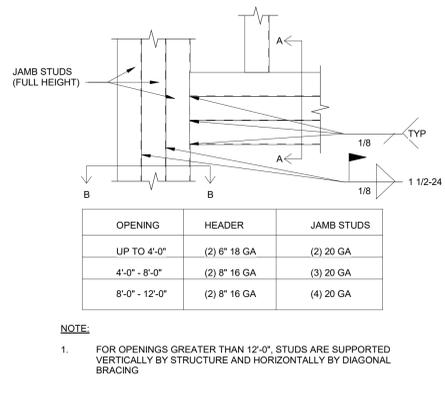
A



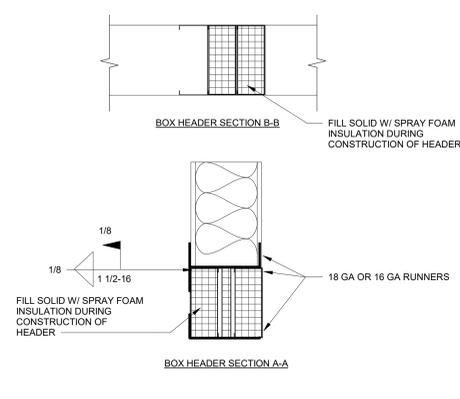
B3 DEFLECTION TRACK  
 3" = 1'-0"



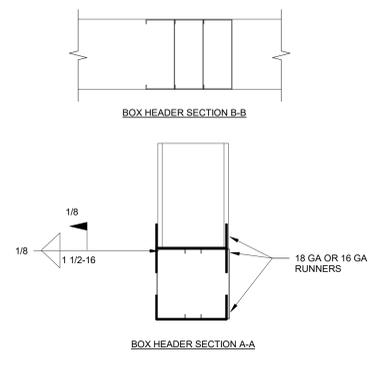
A1 FIRE DAMPER FRAMING DETAILS  
 1 1/2" = 1'-0"



A2 STUD BOX HEADER SCHEDULE  
 3" = 1'-0"



A3 STUD BOX HEADER DETAIL W/ INSULATION  
 3" = 1'-0"



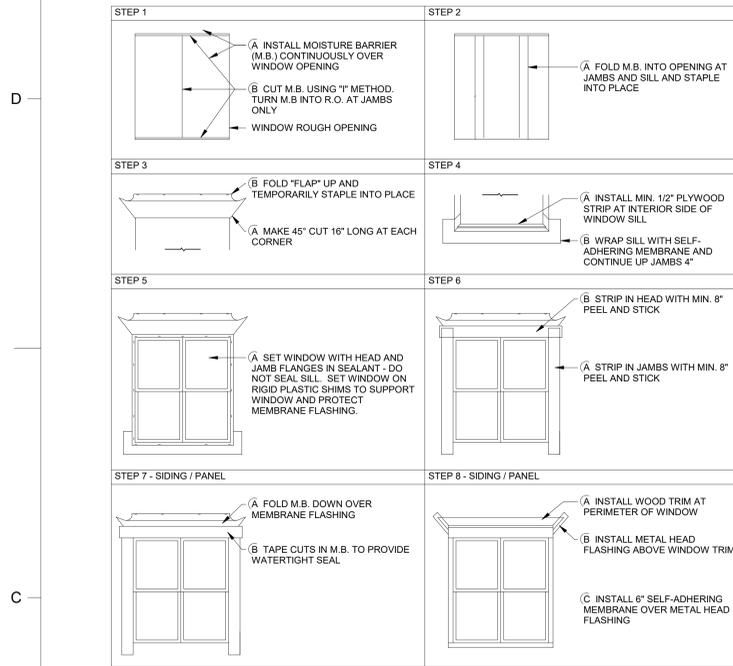
A4 STUD BOX HEADER DETAIL  
 3" = 1'-0"



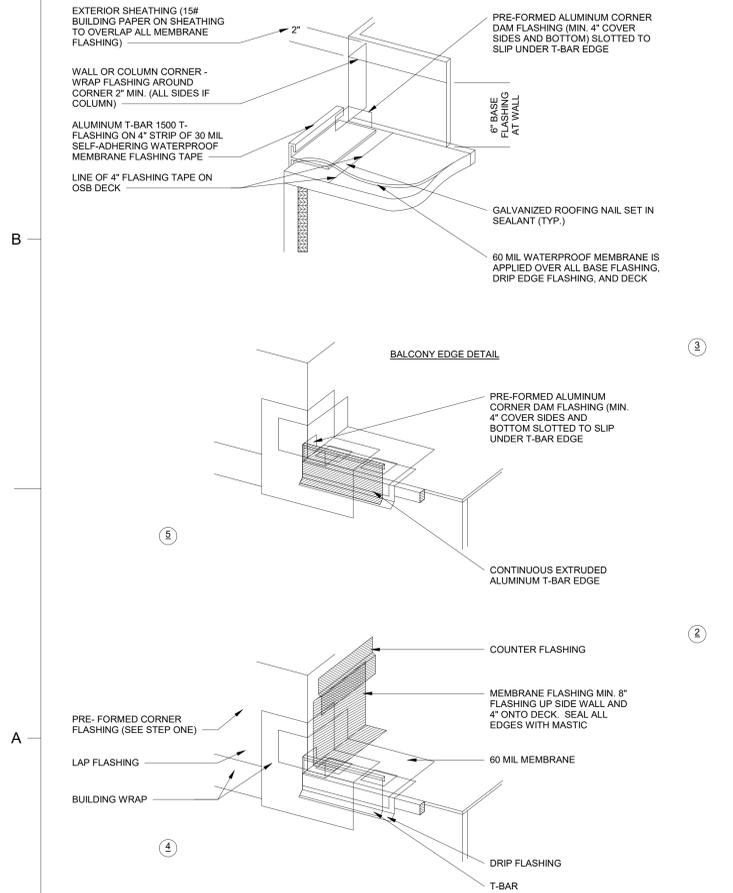
10/21/2025



Crooked Creek WRF Building



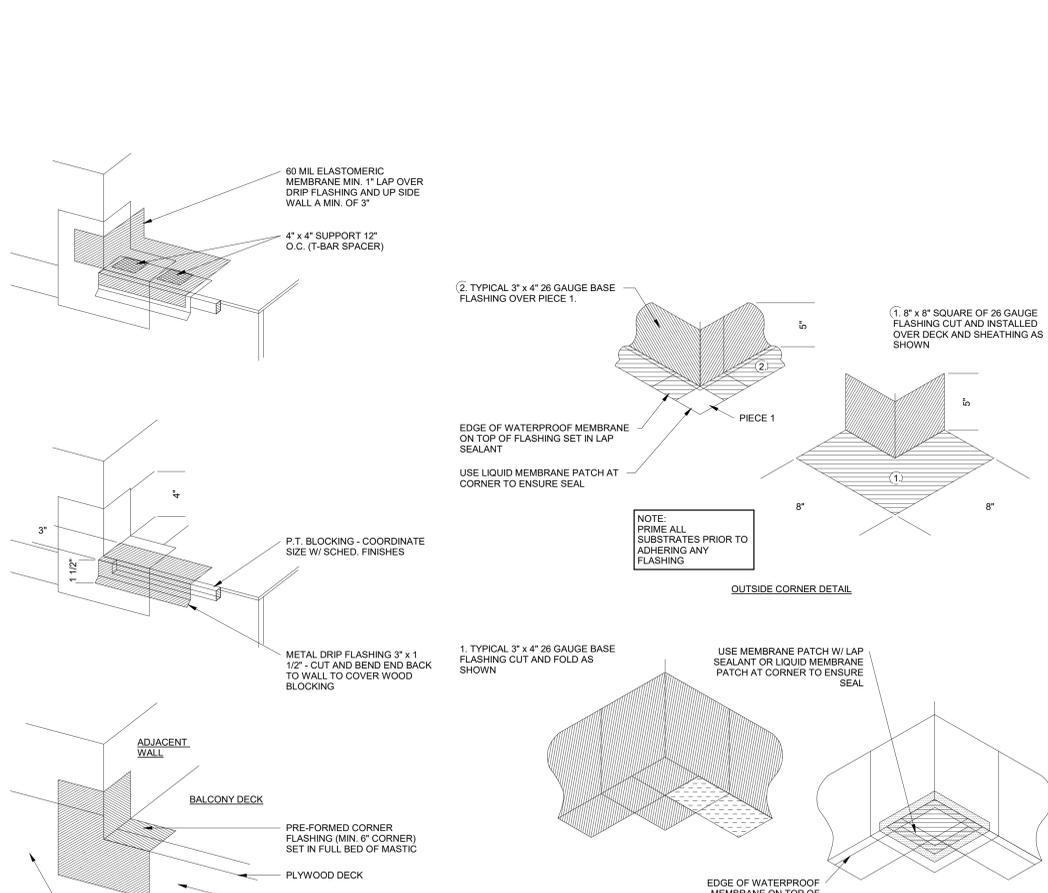
C1 WINDOW FLASHING INSTALLATION SEQUENCE AT MASONRY  
1/4" = 1'-0"



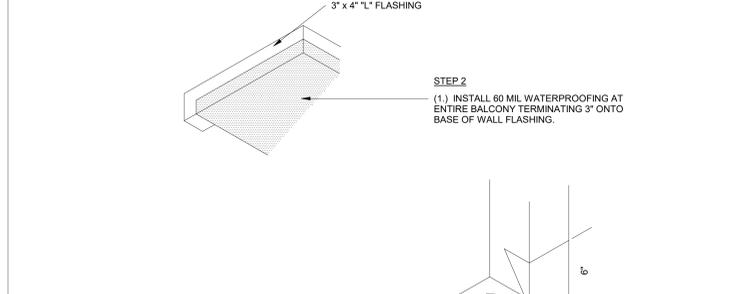
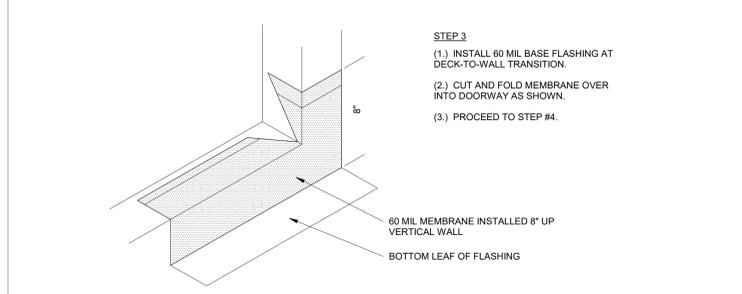
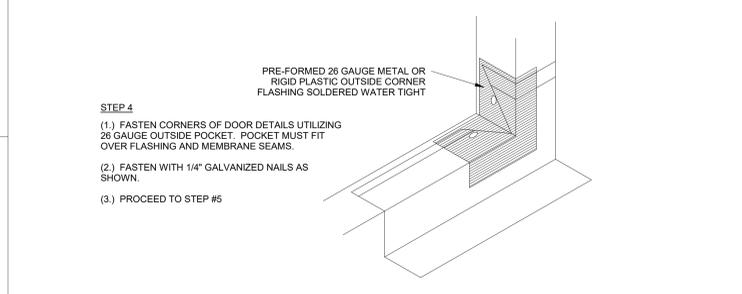
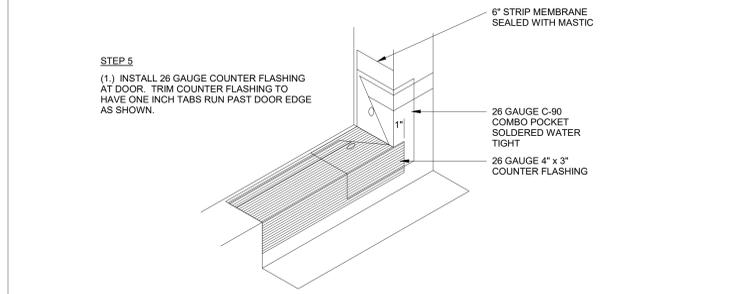
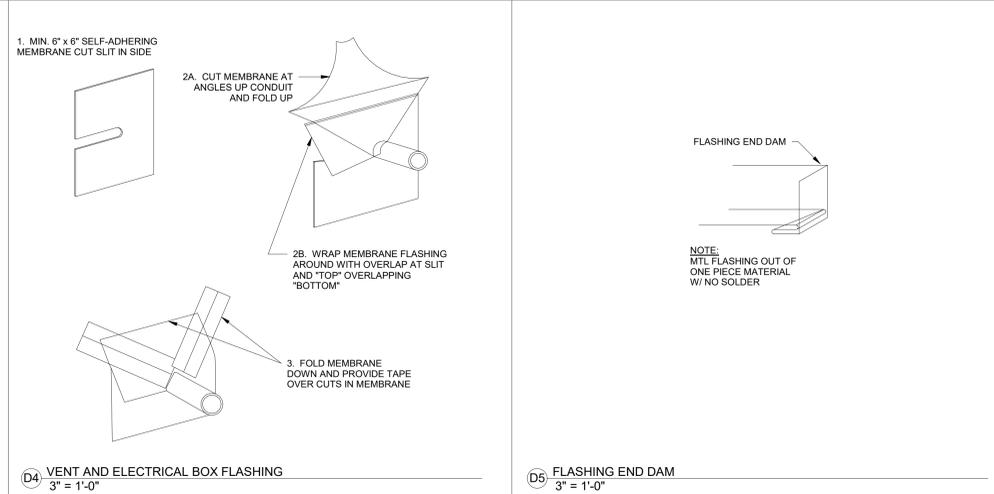
A1 FLASHING INSTALLATION DETAILS  
1/2" = 1'-0"



C2 TYP. VENT PENETRATION AT MTL. ROOF  
3" = 1'-0"



A2 TYP. VENT PENETRATION AT MTL. ROOF  
3" = 1'-0"



A4 DOOR FLASHING DETAILS  
1/2" = 1'-0"

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

STANDARD FLASHING DETAILS

A7.41



### MATERIALS LEGEND

DESIGNATION	FINISH TYPE	MANUFACTURER	STYLE NAME / NUMBER	COLOR NAME / SIZE	LOCATION / COMMENTS
ACT-1	ACOUSTICAL CEILING TILE	USG	OLYMPIA MICRO ACOUSTICAL PANELS #4210	WHITE/ 24"X24"	FINE LINE BEVEL TEGULAR, 0.60 NRC/ 35 CAC. SEE FINISH SCHEDULE AND RCP FOR LOCATION.
PLAM-1	PLASTIC LAMINATE	WILSONART	STANDARD LAMINATE	FRENCH LINEN 5016-38	UPPER AND LOWER CASEWORK LOCATIONS. SEE INTERIOR ELEVATIONS.
PLAM-2	PLASTIC LAMINATE	WILSONART	STANDARD LAMINATE	GRAPHITE 10657-60	FLEX COUNTERTOP LOCATION. SEE INTERIOR ELEVATIONS.
LVT-1	LUXURY VINYL TILE	MILLIKEN	LOCAL MEASURE WILDERNESS	WIL204 BARLEY/ 2.5MM	SEE FINISH SCHEDULE FOR LOCATION.
PNT-1	PAINT	SHERWIN WILLIAMS	EGGSHELL	SW6147 PANDA WHITE	FIELD PAINT, TYP
PNT-2	PAINT	SHERWIN WILLIAMS	EPOXY	SW6147 PANDA WHITE	FIELD PAINT IN TOILET ONLY. SEE FINISH SCHEDULE AND INTERIOR ELEVATIONS FOR LOCATION.
PNT-3	PAINT	SHERWIN WILLIAMS	FLAT	SW7674 PEPPERCORN	EXP. CEILING PAINT TYP.
RB-1	RUBBER BASE	JOHNSONITE	TRADITIONAL VINYL	11 CANVAS WB/ 4"	1/8"(TV) SEE FINISH SCHEDULE FOR LOCATION.
SC-1	SEALED CONCRETE	TBD	TBD	TBD	TBD
T-1	FLOOR TILE	DALTILE	MEDIAN	BEIGE/ 24"X24"	FLOOR TILE COORDINATING 6"X12" COVE BASE TO MATCH. GROUT TBD.
FRP-1	FIBER REINFORCED POLYMER WALL	USFRP	FRP STANDARD	WHITE SMOOTH S2SC-48/ 4'X8'	SEE FINISH SCHEDULE FOR LOCATIONS

### FINISH NOTES

- ALL NEW WALL AND CEILING FINISHES SHALL COMPLY WITH 803 OF THE IFC AND FLOOR FINISHES SHALL COMPLY WITH 804 OF THE IFC.
- GC SHALL BE RESPONSIBLE FOR COMPLYING WITH VOLATILE ORGANIC COMPOUND REGULATIONS FOR ALL FINISH MATERIALS.
- GC SHALL PROVIDE GWB FINISH IN COMPLIANCE WITH GYPSUM ASSOCIATION GA214-96.
- FLOOR SURFACE SHALL BE CLEAN AND CLEAR OF DEBRIS OR MATERIAL PRIOR TO CONSTRUCTION. FLOAT AND SCRAPE TO PROVIDE LEVEL SURFACE FOR NEW SPECIFIED FINISH.
- CONTRACTOR SHALL PROVIDE NECESSARY SHORING OR TEMPORARY SUPPORT AS REQUIRED.
- ALL CUTTING AND PATCHING WORK SHALL BE DONE IN A NEAT MANNER WITH QUALITY WORKMANSHIP AND IN ACCORDANCE WITH A PROFESSIONAL STANDARD OF CARE.
- ALL FINISHES SPECIFIED ARE APPROVED BY THE OWNER/DEVELOPER; NO SUBSTITUTIONS WILL BE ALLOWED WITHOUT PROPER APPROVAL FROM OWNER/DEVELOPER & INTERIOR DESIGNER IN WRITING.
- REFER TO THE CONSTRUCTION PLANS DIMENSIONS FOR ALL PRELIMINARY FINISH MATERIAL TAKE-OFFS. FIELD VERIFY ALL DIMENSIONS PRIOR TO ORDER PLACEMENT.
- UNLESS NOTED OTHERWISE (U.N.O.), PROVIDE SATIN ALUMINUM FINISH TRANSITION STRIPS BY SCHLUTER OR EQUAL AT ALL FLOOR FINISH TRANSITIONS. VINYL AND MARBLE THRESHOLDS WILL NOT BE ACCEPTED. U.N.O. TRANSITION FINISHES AT CENTER OF DOOR, FLOAT OR FEATHER ALL FLOORING MATERIALS AS REQUIRED TO ENSURE A LEVEL TRANSITION BETWEEN MATERIALS OF VARYING THICKNESS. CHANGES IN LEVEL SHALL BE 1/4" MAXIMUM VERTICAL AND 1/2" MAXIMUM WITH A 1:2 BEVEL.
- SIMILAR HEIGHT TRANSITIONS = SCHLUTER SCHIENE, SATIN ANODIZED ALUMINUM
  - TILE TO CARPET
  - TILE TO WOOD
  - TILE TO RUBBER SPORTS FLOOR
  - SLOPED TRANSITIONS = SCHLUTER RENO-TK OR RENO U, SATIN ANODIZED ALUMINUM
  - CARPET TO LVT = SCHLUTER RENO-TK OR RENO U, SATIN ANODIZED ALUMINUM
  - ALTERNATE: ROPPE SLIM PROFILE CARPET REDUCER STRIP, COLOR TBD
  - TOP OF WALL TILE TRANSITION IF NOT FULL HEIGHT = SCHLUTER JOLLY, SATIN ANODIZED ALUMINUM
  - WALL TILE TO CONCRETE FLOOR = SCHLUTER DILEX AHKA, SATIN ANODIZED ALUMINUM
  - FLOOR FINISH TO CONCRETE FLOOR = SCHLUTER RENO-U, COMES IN VARYING HEIGHTS SO MUST BE IN ADA HEIGHT, SATIN ANODIZED ALUMINUM
- TRANSITION FINISHES SHALL OCCUR AT CENTER OF DOOR OPENING OR AS INDICATED ON FLOOR PLANS.
- CONTINUE FLOORING AND WALL BASE MATERIAL AS SCHEDULED UNDER MILLWORK AND INTO ALL MILLWORK RECESSES.
- WALLS THAT CONTAIN MECHANICAL VENTS, ACCESS DOORS, ELECTRICAL PANELS, ETC., SHALL BE PAINTED THE COLOR OF THE WALL IN WHICH IT IS LOCATED.
- CEILING THAT CONTAIN MECHANICAL VENTS, ACCESS DOORS, ETC., SHALL BE PAINTED CEILING COLOR.
- ALL ELECTRICAL OUTLET COVERS & PLUGS SHALL MATCH AND BE WHITE IN COLOR WITH WHITE PLUGS. DARK WALLS SHALL BE BLACK WITH BLACK PLUGS. DECORATIVE WALLS (SUCH AS TILE) TO BE STAINLESS STEEL WITH GRAY PLUGS. FLOORBOXES TO BE METAL, NOT PLASTIC. SATIN ALUMINUM FINISH.
- ALL SURFACES RECEIVING PAINT, VARNISH, OR WALLCOVERING SHALL BE PREPARED ACCORDING TO MANUFACTURER'S SPECIFICATIONS FOR APPLIED FINISH PRIOR TO INSTALLATION OR APPLICATION OF FINISH MATERIAL, WHETHER GYPSUM BOARD, CMU BRICK, ETC. PAINTER TO DETERMINE CORRECT PAINT TYPE FOR INSTALLATION. PAINT INSTALLATION SHALL CONSIST OF MIN. ONE COAT OF PRIMER AND MIN. TWO COATS OF SPECIFIED PAINT TO PRODUCE A SATISFACTORY FINISH APPEARANCE. INSTALLATION OF ALL PAINT MATERIALS SHALL BE IN ACCORDANCE WITH MANUFACTURER'S SPECIFICATIONS. CORRECT PAINT TYPE AND FINISH TO BE DETERMINED BY PAINTER FOR GYPSUM BOARD, CMU BRICK, ETC. TYPE WALLS.
  - U.N.O. ALL PTD. INTERIOR HOLLOW METAL FRAMES SHALL RECEIVE A WATERBASED ALKYD SEMI-GLOSS PAINT WITH LOW VOC'S. COLOR SHALL MATCH EXISTING ADJACENT WALL PAINT COLOR.
  - U.N.O. ALL GWB CEILINGS SHALL RECEIVE FLAT FINISH.
  - U.N.O. ALL EXPOSED CEILINGS SHALL RECEIVE FLAT FINISH. ALL CONDUIT, PIPING AND HVAC DUCT TO BE PAINTED TO MATCH CEILING.
  - U.N.O. ALL GWB WALLS SHALL RECEIVE EGGSHELL FINISH.
  - U.N.O. ALL DOORS SHALL BE PAINTED. INTERIOR SEMI-GLOSS AND EXTERIOR TO BE EXTERIOR GRADE.
- DOORS: SEE ARCHITECTURAL DOOR SCHEDULE
  - ALL DOORS SHALL BE LEVER SET IN SATIN NICKEL.
  - ALL GLASS DOORS SHALL HAVE ROCKWELL NEOTEK OFFSET PULLS, 16", WITH SQUARE ENDS.
  - ALL DOORS AND SIDELIGHTS TO RECEIVE 1" FROSTED WINDOW FILM BAND BY GC.
  - MILLWORK CABINET DOOR PULLS SHALL HAVE AMEROCK BLACKROCK 5", SATIN NICKEL.
- ALL FLOORING MATERIALS SHALL BE INSTALLED ACCORDING TO MANUFACTURER'S SPECIFICATIONS. INSTALLATION SHALL BE FREE OF ABRASION, BUBBLES, CRACKS, AND OTHER IMPERFECTIONS. SEAMING SHALL BE VISIBLY CONCEALED.
- PROVIDE WATERPROOF AND CRACK ISOLATION MEMBRANE IN ALL AREAS RECEIVING PORCELAIN FLOOR TILE. PROVIDE APPROPRIATE EXPANSION AND CONTROL JOINTS PER CURRENT I.C. A RECOMMENDATIONS. REFER TO TCMA E4-171-09 FOR MOVEMENT JOINTS - VERTICAL AND HORIZONTAL.
- TILE INSTALLATION SHALL BE SLOPED TO DRAINS. TILE AND SUBSTRATE SHALL BE INSTALLED PER TCMA GUIDELINES. MOISTURE RESISTANT GYPSUM BOARD SHALL BE USED BEHIND WALLS THAT ARE WET WALLS.
- ALL FLOOR GROUT TO BE STAR QUARTZ GROUT.
- G.C. TO FINISH GWB TO FINISHED FLOOR SO THAT BASE IS APPLIED TO A SMOOTH SURFACE.
- FLOORING PATTERN HATCHING IS FOR MATERIAL INFORMATION AND DESIGN INTENT ONLY. CONTRACTOR SHALL SUBMIT FLOORING SEAMING / PATTERN LAYOUT DIAGRAM TO INTERIOR DESIGNER FOR REVIEW AND APPROVAL PRIOR TO ORDERING AND INSTALLATION. INDICATE ON CARPET SEAMING DIAGRAM THE DIRECTION OF PATTERN INSTALLATION. CUT TILES LESS THAN 1/3 OF A FULL SIZE PIECE WILL NOT BE ACCEPTED. COORDINATE WITH ARCHITECT AS REQUIRED TO AVOID PORCELAIN TILE "SLIVERS".
- CEILINGS SHALL BE INSTALLED PER PLAN DIAGRAMS. CEILINGS SHALL BE INSTALLED TO AVOID TILE "SLIVERS". CUT TILES LESS THAN 6" WILL NOT BE ACCEPTED.
- REFER TO INTERIOR ELEVATIONS FOR ALL MILLWORK FINISH DESIGNATIONS.
- GC SHALL SUBMIT FINISH SAMPLES TO INTERIOR DESIGNER AND ARCHITECT FOR REVIEW PRIOR TO ORDER AND INSTALLATION.

### FLOOR FINISH LEGEND

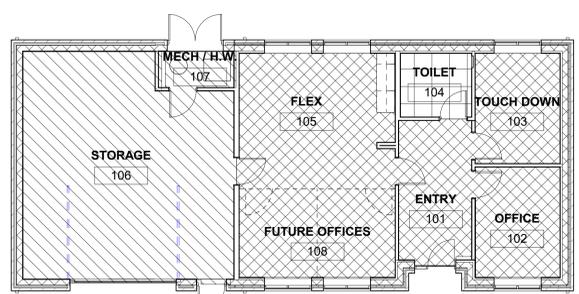
	SC-1
	T-1
	LVT-1

### NOTES

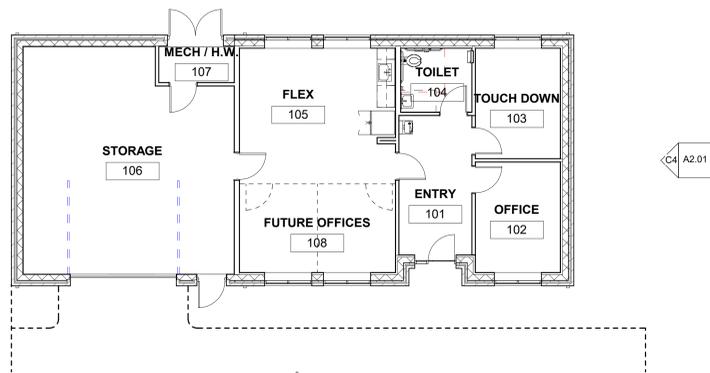
- SEE MATERIAL LEGEND FOR PRODUCT INFORMATION

### FINISH SCHEDULE

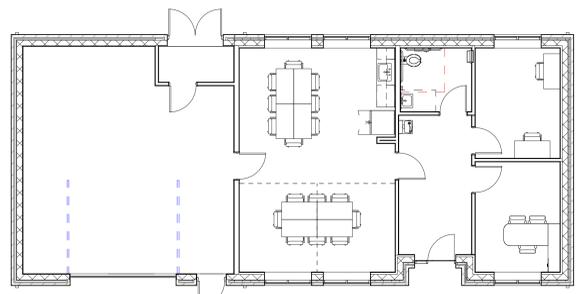
Number	Name	Floor Finish	Base Finish	Ceiling Finish	Casework	Countertop	Wall Finish			Comments	
							North	South	East		West
101	ENTRY	LVT-1	RB-1	ACT-1	-	-	PNT-1	PNT-1	PNT-1	PNT-1	
102	OFFICE	LVT-1	RB-1	ACT-1	-	-	PNT-1	PNT-1	PNT-1	PNT-1	
103	TOUCH DOWN	LVT-1	RB-1	ACT-1	-	-	PNT-1	PNT-1	PNT-1	PNT-1	
104	TOILET	T-1	T-1	ACT-1	-	-	PNT-2	PNT-2	PNT-2	FRP-1	
105	FLEX	LVT-1	RB-1	ACT-1	PLAM-1	PLAM-2	PNT-1	PNT-1	PNT-1	PNT-1	
106	STORAGE	SC-1	RB-1	O.T.S/ PNT-3	-	-	PNT-1	PNT-1	PNT-1	PNT-1	
107	MECH / H.W.	SC-1	RB-1	O.T.S/ PNT-3	-	-	PNT-1	PNT-1	PNT-1	PNT-1	
108	FUTURE OFFICES	LVT-1	RB-1	ACT-1	-	-	PNT-1	PNT-1	PNT-1	PNT-1	



B1 FIRST FLOOR FINISH PLAN  
1/8" = 1'-0"



A3 FIRST FLOOR AV/SEC PLAN  
1/8" = 1'-0"



A1 FIRST FLOOR FURNITURE PLAN  
1/8" = 1'-0"

### FLOOR PLAN LEGEND

	TRUE NORTH
	PLAN NORTH
	1 HOUR FIRE RATED PARTITION
	2 HOUR FIRE RATED PARTITION



10/21/2025



No.	Description	Date

Package: CONSTRUCTION DOCUMENTS

Project Number: 2024-043

Date: 10/21/2025

**FINISH SCHEDULE / FINISH & AV/SEC. & FURNITURE PLANS**

**A9.21**

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



10/21/2025



**Crooked Creek WRF Building**

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

**FIRST FLOOR  
 INTERIOR & TOILET  
 ELEVATIONS**

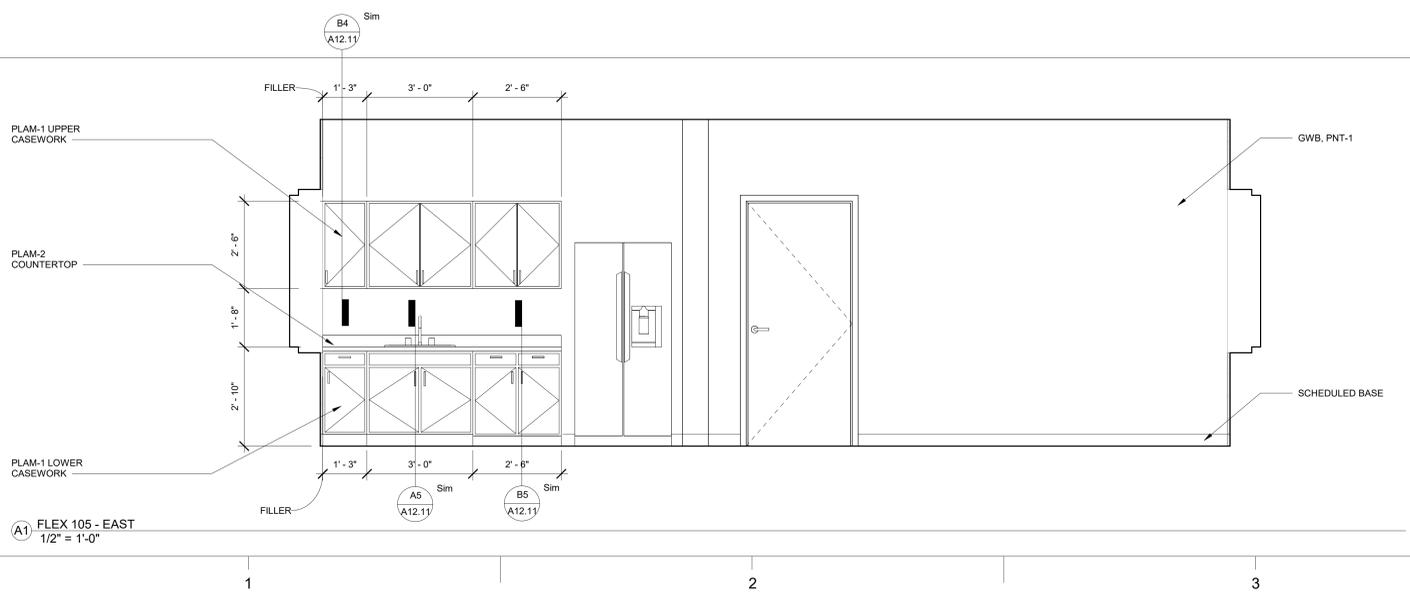
**A11.01**

D

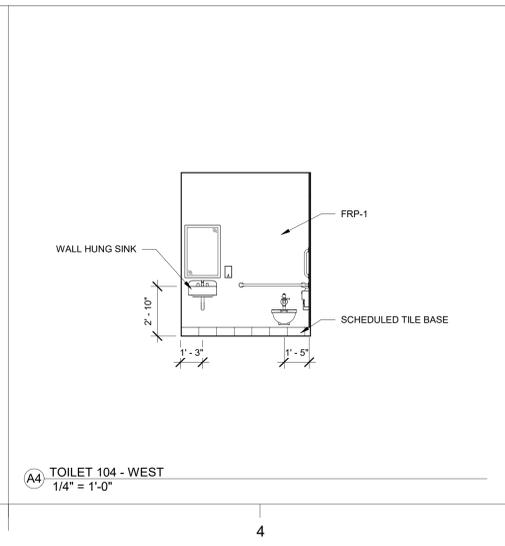
C

B

A



**A1** FLEX 105 - EAST  
 1/2" = 1'-0"



**A4** TOILET 104 - WEST  
 1/4" = 1'-0"

1

2

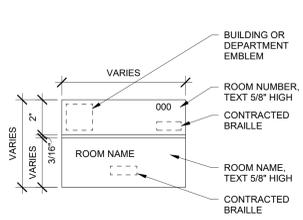
3

4

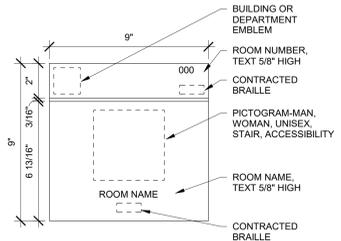
5



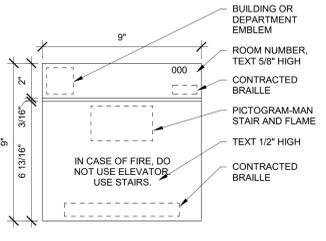
D



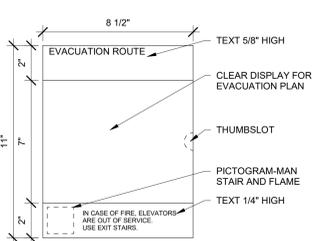
SIGNAGE TYPE "A"



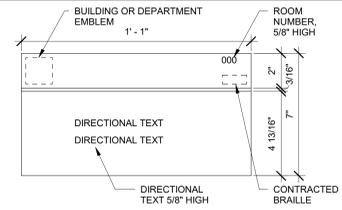
SIGNAGE TYPE "B"



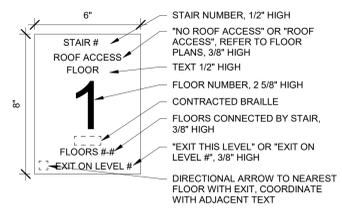
SIGNAGE TYPE "C"



SIGNAGE TYPE "D"



SIGNAGE TYPE "E"



SIGNAGE TYPE "F"

D1 TYPICAL SIGNAGE ELEVATIONS  
3" = 1'-0"

C

B

A

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



10/21/2025



# Crooked Creek WRF Building

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
 Project Number: 2024-043  
 Date: 10/21/2025

## SIGNAGE SCHEDULE & DETAILS

# A13.01

D

C

B

A

### DRAINAGE PIPING SPECIFICATIONS

#### SANITARY WASTE AND VENT PIPING:

- SANITARY WASTE PIPING BELOW GRADE:
  - SERVICE WEIGHT CAST IRON HUB AND SPIGOT PIPE (ASTM A 74) WITH COMPRESSION JOINTS (CISPI HSN) AND NEOPRENE GASKETS (ASTM C 564)
  - CAST IRON NO-HUB PIPE AND FITTINGS (CISPI 301) WITH NEOPRENE GASKET/STAINLESS STEEL CLAMP JOINTS (CISPI 310) WITH NEOPRENE GASKET/STAINLESS STEEL CLAMP JOINTS (ASTM C1540-15).
- SCHEDULE 40 PVC PIPE AND SOCKET FITTINGS (ASTM D 2665) WITH SOLVENT WELD JOINTS (ASTM D2855). INSTALL PLASTIC PIPE BELOW GRADE PER ASTM D2321.
- SANITARY WASTE AND VENT PIPING ABOVE GRADE:
  - CAST IRON NO-HUB PIPE AND FITTINGS (CISPI 301) WITH NEOPRENE GASKET/STAINLESS STEEL CLAMP JOINTS (CISPI 310) WITH NEOPRENE GASKET/STAINLESS STEEL CLAMP JOINTS (ASTM C1540-15).
  - SCHEDULE 40 PVC PIPE AND SOCKET FITTINGS (ASTM D 2665) WITH SOLVENT WELD JOINTS (ASTM D2855). FOAM CORE PIPE IS NOT APPROVED.

#### CLEANOUTS:

- PROVIDE CLEAN-OUTS AT THE BASE OF ALL DRAINAGE STACKS AND AT EVERY TURN IN PIPING IN EXCESS OF 45' AND NO FURTHER THAN 100' APART. INSTALL CLEANOUTS IN A LOCATION THAT PERMITS ACCESS FOR SERVICE WITHOUT DAMAGE TO THE BUILDING OR FINISHED MATERIALS.
- PROVIDE CLEANOUTS WITH TOPS DESIGNED TO MATCH SPECIFIC FLOOR FINISHES SUCH AS CONCRETE, CARPET, TILE, ETC. YARD CLEANOUTS SHALL BE PROVIDED IN AN 18"x18"x6" CONCRETE PAD.

#### INSTALLATION:

- SLOPE ALL DRAINAGE PIPING AT 1/4" PER FOOT MINIMUM FOR PIPING 2 1/2" AND SMALLER AND 1/8" PER FOOT MINIMUM FOR PIPING 3" AND LARGER UNLESS NOTED OTHERWISE.
- SLOPE SUMP DISCHARGE LINE AT 1% SLOPE TOWARDS DISCHARGE POINT
- WHERE WASTE PIPING IS EXPOSED IN REST ROOM AREAS, PROVIDE CHROME PLATED BRASS PIPING, REMOVABLE P-TRAPS, MATCHING STOPS AND ESCUTCHEONS FOR ALL LAVATORIES.
- INSULATE MECHANICAL ROOM FLOOR DRAIN BODIES, P-TRAP AND HORIZONTAL DRAIN PIPING ABOVE GRADE WITH 1" THICK GLASS FIBER INSULATION WITH VAPOR BARRIER AND JACKET.
- PIPING INSULATION, JACKETS, COVERINGS, SEALERS, MASTICS AND ADHESIVES ARE REQUIRED TO MEET A FLAME SPREAD RATING OF 25 OR LESS AND A SMOKE-DEVELOPED RATING OF 50 OR LESS, AS TESTED BY ASTM E84 (NFPA 255) METHOD.
- DRAINAGE AND VENT SYSTEMS SHALL BE TESTED AND PROVED WATER TIGHT UNDER A HEAD PRESSURE OF NO LESS THAN 10 FT. THIS PRESSURE SHALL BE HELD FOR A PERIOD OF NO LESS THAN 15 MINUTES.

### WATER SUPPLY PIPING SPECIFICATIONS

#### DOMESTIC WATER PIPING:

- DOMESTIC WATER PIPING AND JOINTS BELOW GRADE PIPING 1 1/4" TO 3":
  - TYPE 'K', DRAWN-TEMPER (HARD) COPPER TUBE (ASTM B88) WITH PRESSURE-SEAL JOINT FITTINGS (CAST-BRASS, CAST-BRONZE OR WROUGHT-COPPER) WITH EPDM O-RING SEAL ON EACH END. 250 PSI WORKING PRESSURE AT 250° F.
  - TYPE 'L' DRAWN-TEMPER COPPER TUBE (ASTM B 88) AND CAST COPPER ALLOY FITTINGS (ASME B16.18) WITH BCUP SILVER/PHOSPHORUS/COPPER BRAZED JOINTS (AWS A5.8).
- DOMESTIC WATER PIPING AND JOINTS ABOVE GRADE PIPE 2" AND SMALLER:
  - TYPE 'L' HARD DRAWN SEAMLESS COPPER TUBE (ASTM B 88) AND CAST COPPER ALLOY FITTINGS (ASME B16.18) WITH LEAD FREE 95-5 TIN/SILVER SOLDER JOINTS (ASTM B 32).
  - TYPE 'L' DRAWN-TEMPER COPPER TUBE (ASTM B 88) WITH PRESSURE-SEAL JOINT FITTINGS (CAST-BRASS, CAST-BRONZE OR WROUGHT-COPPER) WITH EPDM O-RING SEAL ON EACH END. 200 PSI WORKING PRESSURE AT 250° F.

#### ALTERNATE MATERIALS PIPE 2" AND SMALLER:

- CPVC PIPE (ASTM D2846/D2846M) AND FITTINGS; SOLVENT WELD JOINTS WITH ASTM F493 SOLVENT CEMENT.
- CROSSLINKED POLYETHYLENE (PEX) TUBING (ASTM F876/F877) WITH COLD EXPANSION FITTINGS (ASTM F1960).

#### VALVES:

- PROVIDE TWO-PIECE, BRONZE OR BRASS BODY, FULL PORT, 600 PSI WOG, BALL TYPE SHUT-OFF VALVES WITH BLOW-OUT PROOF STEMS AND ADJUSTABLE PACKING GLANDS. VALVES SHALL BE LEAD FREE PER NSF 61, ANNEX G REQUIREMENTS. INSTALL VALVES IN A LOCATION THAT PERMITS ACCESS FOR SERVICE WITHOUT DAMAGE TO THE BUILDING OR FINISHED MATERIALS.

#### PIPE INSULATION:

- DOMESTIC WATER PIPING INSULATION, JACKETS, COVERINGS, SEALERS, MASTICS AND ADHESIVES ARE REQUIRED TO MEET A FLAME-SPREAD RATING OF 25 OR LESS AND A SMOKE-DEVELOPED RATING OF 50 OR LESS, AS TESTED BY ASTM E84 (NFPA 255) METHOD AND SHALL BE PLENUM RATED. PROVIDE PVC JACKET FOR EXPOSED PIPING IN MECHANICAL ROOMS. INSULATION SHALL BE CONTINUOUS AT ALL HANGERS. PROVIDE GALVANIZED STEEL SHIELD BETWEEN PIPE HANGER AND INSULATION

#### INSTALLATION:

- PROTECT COPPER PIPING AGAINST CONTACT WITH DISSIMILAR METALS. ALL HANGERS, SUPPORTS, ANCHORS AND CLIPS SHALL BE COPPER OR COPPER PLATED. WHERE COPPER PIPING IS CARRIED ON TRAPEZE HANGERS WITH OTHER PIPING, PROVIDE A PERMANENT ELECTROLYTIC ISOLATION MATERIAL TO PREVENT CONTACT WITH DISSIMILAR OTHER METALS.
- PROTECT COPPER PIPING AGAINST CONTACT WITH ALL MASONRY. WHERE COPPER IS SLEEVED THROUGH MASONRY, PROVIDE COPPER OR RED BRASS SLEEVES. WHERE COPPER MUST BE CONCEALED IN OR AGAINST MASONRY PARTITIONS, PROVIDE A HEAVY COATING OF ASPHALTIC ENAMEL ON THE COPPER PIPING AND 15# ASPHALT SATURATED FELT BETWEEN THE PIPING AND THE MASONRY PARTITION.
- DOMESTIC WATER PIPING SHALL BE SLOPED FOR DRAINAGE WITH DRAIN VALVES INSTALLED AT LOW POINTS.
- INSULATE DOMESTIC WATER DISTRIBUTION SYSTEMS (HOT AND COLD) USING COPPER TUBE/PIPE WITH GLASS FIBER INSULATION HAVING A VAPOR BARRIER AND CANVAS OR PC JACKETING.
- INSULATE DOMESTIC WATER DISTRIBUTION SYSTEMS (HOT AND COLD) USING PVC OR PEX PLASTIC TUBE/PIPE USING CLOSED-CELL ELASTOMERIC PIPE INSULATION. EXCEPTIONS: INSULATION MAY BE OMITTED ON COLD WATER SUPPLY MAINS INSTALLED IN CONDITIONED SPACES IN RESIDENTIAL CONSTRUCTION. RUN-OUTS TO INDIVIDUAL DWELLING UNITS NEED TO BE INSULATED UNLESS PIPE/TUBING IS INSTALLED IN BUILDING EXTERIOR WALLS.
- PIPE INSULATION CONDUCTIVITY SHALL NOT EXCEED 0.27 BTU-IN/IN-HR PER FT<sup>2</sup> °F. FOLLOW SCHEDULE BELOW:  

SERVICE TYPE	PIPE SIZES	THICKNESS	R-VALUE
DOMESTIC HOT WATER (SUPPLY & RETURN)	1/2" - 3/4"	1"	R7
DOMESTIC HOT WATER (SUPPLY & RETURN)	1" - 1 1/4"	1 1/2"	R12.5
DOMESTIC HOT WATER (SUPPLY & RETURN)	1 1/2" - 4"	1 1/2"	R11
DOMESTIC COLD WATER	1/2" - 1 1/4"	1"	R6.5
DOMESTIC COLD WATER	1 1/2" - 4"	1"	R6.5
- STERILIZE THE DOMESTIC WATER SYSTEM IN ACCORDANCE WITH THE AMERICAN WATER WORKS ASSOCIATION'S SPECIFICATIONS AND LOCAL HEALTH DEPARTMENT REGULATIONS.
- DOMESTIC WATER SUPPLY PIPING SHALL BE TESTED AND PROVED WATERTIGHT UNDER A WATER PRESSURE OF NO LESS THAN THE WORKING PRESSURE OF THE SYSTEM, OR AN AIR TEST OF NO LESS THAN ONE-HUNDRED (100) PSI. THIS PRESSURE SHALL BE HELD FOR AT LEAST FIFTEEN (15) MINUTES. WATER USED IN TESTING SHALL BE OBTAINED FROM A POTABLE SOURCE OF SUPPLY.

### PLUMBING GENERAL NOTES

#### GENERAL REQUIREMENTS:

- PLUMBING WORK SHALL BE INSTALLED IN ACCORDANCE WITH THE 2018 NORTH CAROLINA STATE PLUMBING CODE AND WITH THE REQUIREMENTS OF THE LOCAL AUTHORITY HAVING JURISDICTION.
- SCOPE: PROVIDE ALL LABOR, MATERIAL AND EQUIPMENT REQUIRED FOR THE COMPLETION AND OPERATION OF ALL PLUMBING SYSTEMS IN ACCORDANCE WITH ALL APPLICABLE CODES.
- PERMITS: APPLY AND PAY FOR ALL NECESSARY PERMITS, FEES AND INSPECTIONS REQUIRED BY ANY PUBLIC AUTHORITY HAVING JURISDICTION. ACRAGE CHARGES, FACILITIES CHARGES AND BOND PROPERTY ASSESSMENTS ARE NOT TO BE CONSTRUED TO BE A PART OF THIS CONTRACT.
- WARRANTY: PROVIDE A ONE YEAR WARRANTY, FROM THE DATE OF ACCEPTANCE OF WORK BY THE OWNER, FOR ALL PLUMBING MATERIALS AND EQUIPMENT.
- COORDINATE ALL PLUMBING PIPING LOCATIONS, ROUGH-IN LOCATIONS AND EQUIPMENT LOCATIONS WITH OTHER TRADES TO AVOID CONFLICTS AND INTERFERENCES. FINAL PIPING AND EQUIPMENT LOCATIONS SHALL BE A CODE COMPLIANT INSTALLATION FOR ALL TRADES.
- FIELD VERIFY PROPER OPERATION OF EXISTING SYSTEMS BEFORE STARTING CONSTRUCTION. NOTIFY THE ARCHITECT / ENGINEER OF RECORD OF ANY PROBLEMS OR DISCREPANCIES BETWEEN THE CONSTRUCTION DOCUMENTS AND EXISTING CONDITIONS AND/OR ANY POTENTIAL PROBLEMS OBSERVED BEFORE CONTINUING WORK IN THE EFFECTED AREAS.
- WHERE DISCREPANCIES ARE FOUND IN THE DRAWINGS AND SPECIFICATIONS THE MORE STRINGENT SHALL APPLY. CONTACT ENGINEER FOR CLARIFICATION.
- ALL PIPING SHALL BE MANUFACTURED IN THE UNITED STATES OF AMERICA.
- ALL VALVES, BACKFLOW PREVENTERS, BOOSTER PUMPS, ETC. SERVING THE DOMESTIC WATER SYSTEM SHALL MEET LEAD FREE STANDARDS PER ANSI/NSF 372 AND NSF 61, ANNEX G.
- CUT WALLS, FLOORS AND CEILING AS REQUIRED FOR INSTALLATION OF PLUMBING WORK. ALL CUTTING SHALL BE HELD TO A MINIMUM. PATCH AND FINISH SURFACES TO MATCH ADJOINING SURFACES.
- PLUMBING PLANS SHALL NOT BE SCALED. REFERENCE THE ARCHITECTURAL PLANS FOR ALL LOCATIONS OF PLUMBING FIXTURES, WALLS, DOORS, WINDOWS, ETC.
- PLUMBING PIPING AND SPECIALTIES SHALL BE LOCATED CONCEALED IN WALLS, PARTITIONS OR ABOVE CEILING UNLESS NOTED OTHERWISE. PLUMBING PIPING IN EXPOSED AREAS SHALL BE RUN TIGHT TO UNDERSIDE OF STRUCTURE. PROVIDE ACCESS DOORS FOR CONCEALED SPECIALTIES.
- PLUMBING PIPING, VENTS, ETC. EXTENDING THROUGH EXTERIOR WALLS AND/OR THE ROOF SHALL BE FLASHED AND COUNTER FLASHED IN A WATERPROOF MANNER. COORDINATE FLASHING WITH THE GENERAL CONTRACTOR.
- DO NOT INSTALL PLUMBING PIPING IN AREAS SUBJECT TO FREEZING TEMPERATURES. INSTALL PLUMBING PIPING SHOWN IN EXTERIOR WALLS ON THE CONDITIONED SIDE OF THE WALL INSULATION.
- PROVIDE NON-CONDUCTING DIELECTRIC UNIONS WHENEVER CONNECTING DISSIMILAR METALS.
- ATTACH HANGERS TO STRUCTURE, HANGERS SHALL NOT ATTACH TO THE DECK.
- PROVIDE ACCESS DOORS FOR VALVES, WATER HAMMER ARRESTORS, TRAP PRIMERS, ETC. CONCEALED IN MASONRY WALLS, GYPBOARD WALLS AND/OR CEILING THAT WILL REQUIRE MAINTENANCE ACCESS.
- PLUMBING SYSTEMS INCLUDE, BUT ARE NOT LIMITED TO: PLUMBING FIXTURES AND EQUIPMENT, FIRE STOPPING, PIPE IDENTIFICATION, DOMESTIC WATER SYSTEM, SANITARY WASTE AND VENT SYSTEM.

#### PLUMBING FIXTURES AND EQUIPMENT:

- PROVIDE COMPLETE PLUMBING FIXTURES AND EQUIPMENT. INCLUDE SUPPLIES, STOPS, VALVES, FAUCETS, DRAINS, TRAPS, TAIL PIECES, ESCUTCHEONS, ETC.
- PLUMBING FIXTURES AND EQUIPMENT SHALL BE INSTALLED PER THE MANUFACTURER'S RECOMMENDATIONS AND INSTALLATION INSTRUCTIONS.
- NO PRIVATE LABELED MATERIALS WILL BE ACCEPTED AS EQUALS TO PRODUCTS SPECIFIED HEREIN.
- THE PLUMBING CONTRACTOR IS RESPONSIBLE FOR ALL COSTS ASSOCIATED WITH SUBSTITUTIONS TO SPECIFIED PLUMBING FIXTURES AND EQUIPMENT INCLUDING BUT NOT LIMITED TO: PROVIDING MAINTENANCE ACCESS CLEARANCE, PIPING, ELECTRICAL, REPLACEMENT OF OTHER SYSTEM COMPONENTS, BUILDING ALTERATIONS, ETC. AND ANY MODIFICATIONS TO ASSOCIATED MECHANICAL, ELECTRICAL OR PLUMBING SYSTEMS REQUIRED BY THE EQUIPMENT'S INSTALLATION INSTRUCTIONS. ALL COSTS ASSOCIATED WITH SUBSTITUTIONS SHALL BE INCLUDED IN THE ORIGINAL BASE BID.

#### FIRE STOPPING:

- FIRE STOP ALL PENETRATIONS, BY PIPING OR CONDUITS, OF FIRE RATED WALLS, FLOORS AND PARTITIONS. PROVIDE A DEVICE(S) OR SYSTEM(S) WHICH HAS BEEN TESTED AND LISTED AS COMPLYING WITH ASTM E-814 AND INSTALL IN ACCORDANCE WITH THE CONDITIONS OF THEIR LISTING. PROVIDE A DEVICE(S) OR SYSTEM(S) WITH AN F-RATING EQUAL TO THE RATING OF THE ASSEMBLY BEING PENETRATED. REFER TO ARCHITECTURAL PLANS FOR WALL AND FLOOR TYPES.

#### PIPE IDENTIFICATION:

- PIPE IDENTIFICATION SHALL MATCH THE FACILITY'S EXISTING STANDARD. IF NO STANDARD EXISTS, THEN THE PIPE IDENTIFICATION SHALL BE IN ACCORDANCE WITH ANSI A13.1.
- PROVIDE PIPING LABELS FOR ALL PLUMBING PIPING. PIPING LABELS SHALL BE ACRYLIC FACED, WRAP-AROUND TYPE. EACH LABEL SHALL INDICATE THE PIPING CONTENTS, DIRECTION OF FLOW AND SHALL BEAR THE MANUFACTURER'S STANDARD COLOR FOR THE SERVICE INDICATED.

### PLUMBING LEGEND

SYMBOL	ABBREVIATION	DESCRIPTION
---	CW	COLD WATER PIPING
----	HW	HOT WATER PIPING
----	W	SANITARY WASTE PIPING
----	V	SANITARY VENT PIPING
---	-	PIPING ELBOW DOWN
---	-	PIPING ELBOW UP
---	-	PIPING CONTINUES
---	-	SHUT-OFF VALVE
---	FCO	FLOOR CLEANOUT
---	YCO	YARD CLEANOUT
---	FD	FLOOR DRAIN
---	HB	HOSE BIBB / WALL HYDRANT

#### ADDITIONAL ABBREVIATIONS:

AFF	ABOVE FINISHED FLOOR	MFG	MANUFACTURER
AFG	ABOVE FINISHED GRADE	PSI	POUNDS PER SQUARE INCH
AVTR	ACID VENT THRU ROOF	T&P	TEMPERATURE AND PRESSURE
BAS	BUILDING AUTOMATION SYSTEM	TW	TEMPERED WATER
BFF	BELOW FINISHED FLOOR	TYP	TYPICAL
CFH	CUBIC FEET PER HOUR	UG	UNDERGROUND
CLG	CEILING	VTR	VENT THRU ROOF
CONT	CONTINUATION	WSV	WASTE STACK VENT
DN	DOWN	WC	WATER COLUMN
GP	GALLONS PER FLUSH	EC	ELECTNICAL CONTRACTOR
GPM	GALLONS PER MINUTE	FSC	FOOD SERVICE CONTRACTOR
HP	HORSE POWER	GC	GENERAL CONTRACTOR
INV	INVERT ELEVATION	MC	MECHANICAL CONTRACTOR
KW	KILOWATT	PC	PLUMBING CONTRACTOR
MBH	1,000 BRITISH THERMAL UNIT / HOUR		

### PLUMBING SHEET INDEX

P0.01	PLUMBING LEGEND, INDEX, AND NOTES
P0.02	PLUMBING SCHEDULES AND DETAIL
P1.11	FIRST FLOOR AND ROOF PLUMBING DRAINAGE PLAN
P2.11	FIRST FLOOR PLUMBING SUPPLY PLAN

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND CONNECTION TO THE ARCHITECT.



10-21-2025

Crooked Creek WRF Building

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

### PLUMBING LEGEND, INDEX, AND NOTES

P0.01

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND CONSENTATION TO THE ARCHITECT.



10-21-2025

Crooked Creek WRF Building

PLUMBING SPECIALTIES SCHEDULE							
SYMBOL	DESCRIPTION	CONNECTION SIZE				SPECIFICATION	REMARKS
		W	V	CW	HW		
WB1	WATER CONNECTION BOX: 7" X 7" X 3.5", 20 GAUGE STEEL WITH WHITE POWDER COATING, RECESSED IN WALL	-	-	1/2"	-	FIXTURE: GUY GRAY MIBIAR STOP: QUARTER TURN WITH SHOCK ARRESTOR SUPPLY: 1/4" FLEXIBLE HOSE	PROVIDE INLINE DOUBLE CHECK VALVE WILKINS SERIES 700
SA-x	SHOCK ARRESTOR, SUFFIX INDICATES PDI SIZE	-	-	x	-	EQUIPMENT: SIOUX CHIEF 650 SERIES, SIZES 1/2" THRU 2", NSF 61 CERTIFIED.	SEE SHOCK ARRESTOR TABLE THIS SHEET
HB1	HOSE BIBB, EXTERIOR, EXPOSED, STAINLESS STEEL FACE PLATE, FREEZELESS, ANTI-SIPHON	-	-	3/4"	-	EQUIPMENT: ZURN Z1930-34EL, PROVIDE VACUUM BREAKER AND METAL LOOSE KEY FOR EACH HOSE BIBB	MOUNT 18" AFF
FCO	FLOOR CLEANOUT, CAST IRON BODY, NICKEL BRONZE TOP, ADJUSTABLE	**	-	-	-	CLEANOUT: ZURN ZN-1400-BP, BRONZE PLUG CLEANOUT SIZE SMALL MATCH PIPE SIZE	GAS / WATER TIGHT, INSTALL TOP FLUSH WITH FINISHED FLOOR
YCO	YARD CLEANOUT, CAST IRON BODY, NICKEL BRONZE TOP, ADJUSTABLE, INSTALLED IN 18" X 18" X 6" CONCRETE PAD	**	-	-	-	CLEANOUT: ZURN ZN-1400-BP, BRONZE PLUG INSTALL IN 18" X 18" X 6" DEEP CONCRETE PAD	GAS / WATER TIGHT, INSTALL TOP FLUSH WITH FINISHED GRADE
FD1	FLOOR DRAIN, CAST IRON BODY, ROUND NICKEL BRONZE GRATE, ADJUSTABLE	3"	2"	-	-	DRAIN: ZURN ZN-415-1, 9" DIAMETER RECESSED GRATE P-TRAP: 3" CAST IRON, DEEP SEAL	INSTALL TOP OF DRAIN LIP FLUSH WITH FLOOR. SEE NOTE 1 BELOW.

NOTES:  
1. PROVIDE WATERLESS INLINE TRAP GUARD FOR EACH FLOOR DRAIN CONFORMING TO ASSE 1072 AND EQUAL TO RECOTORSEAL "SURE SEAL" MODEL SS3009V. INSTALL TRAP GUARDS IN THE OUTLET OF THE FLOOR DRAIN BODY (NOT IN THE STRAINER).  
\*\* MATCH PIPE SIZE SHOWN ON PLANS, SEE PLANS.

APPROVED EQUALS: THE CONTRACTOR IS RESPONSIBLE FOR PROVIDING THE MODEL WHICH MOST CLOSELY MATCHES THE SPECIFIED PRODUCT. PROVIDE PRODUCTS MADE BY THE MANUFACTURER'S LISTED.	PRODUCT TYPE: SHOCK ARRESTOR HOSE BIBBS DRAINS	ACCEPTED MANUFACTURERS: SIOUX CHIEF, PPP INC., ZURN, WATTS ZURN, WOODFORD, ZURN, J.R. SMITH ZURN, J.R. SMITH, WADE
---	---	---

SHOCK ARRESTOR TABLE				
DRAWING SYMBOL	FIXTURE UNITS	P.D.I. WH201 DESIGNATION	ARRESTOR SIZE	REMARKS
SA-A	1 - 11	A	1/2"	INSTALL SHOCK ARRESTORS PER THE PLUMBING DRAINAGE INSTITUTE (P.D.I.) GUIDELINES. <b>ACCEPTED MANUFACTURERS:</b> SIOUX CHIEF, WATTS, PPP INC., ZURN
SA-B	12 - 32	B	3/4"	
SA-C	33 - 60	C	1"	
SA-D	61 - 113	D	1-1/4"	
SA-E	114 - 154	E	1-1/2"	

PROVIDE SECONDARY ARRESTOR CENTERED ON BRANCH LINE IF BRANCH SUPPLY EXCEEDS 20'-0" IN OVERALL LENGTH.

PLUMBING EQUIPMENT SCHEDULE					
SYM.	DESCRIPTION	CONN. SIZE		SPECIFICATION	REMARKS
		INLET	OUT		
WH1	ELECTRIC WATER HEATER, COMMERCIAL TANK TYPE, WALL MOUNTED WITH HOLDRITE .	3/4"	3/4"	EQUIPMENT: A.O. SMITH DEL-15 ELEC. 208V, 1.5KW, SINGLE PH RECOVERY: 8 GPH AT 80° RISE.	SET OUTLET TEMPERATURE TO 110°F SEE NOTE 1-3
ET1	THERMAL EXPANSION TANK 2.0 GALLON CAPACITY	3/4"	-	EQUIPMENT: AMTROL ST-5	-

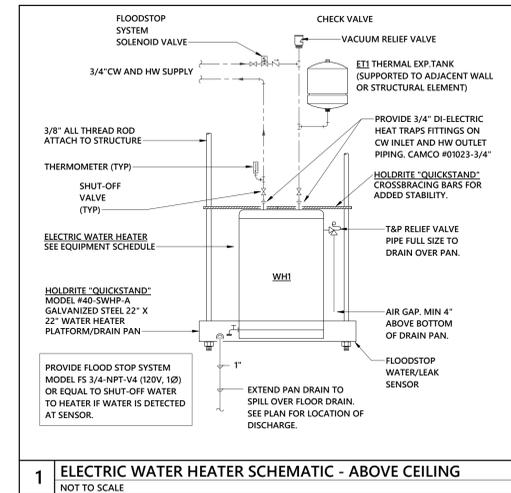
NOTES:  
1. EQUIVALENT MANUFACTURERS: BRADFORD WHITE, RHEEM.  
2. WATER HEATER SHALL MEET OR EXCEED THE REQUIREMENTS OF ASHRAE 90.1.  
3. SEE DETAIL THIS SHEET FOR ADDITIONAL CONNECTION INFORMATION.  
\*\* MATCH PIPE SIZE SHOWN ON PLANS, SEE PLANS.

APPROVED EQUALS: THE CONTRACTOR IS RESPONSIBLE FOR PROVIDING THE MODEL WHICH MOST CLOSELY MATCHES THE SPECIFIED PRODUCT. PROVIDE PRODUCTS MADE BY THE MANUFACTURER'S LISTED.	PRODUCT TYPE: EXPANSION TANKS	ACCEPTED MANUFACTURERS: AMTROL, A.O. SMITH, WATTS, WESSLES
---	----------------------------------	---

PLUMBING FIXTURE SCHEDULE							
SYMBOL	DESCRIPTION	CONNECTION SIZE				SPECIFICATION	REMARKS
		W	V	CW	HW		
PIA	TOILET, A.D.A. COMPLIANT ELONGATED, WHITE VITREOUS CHINA, FLOOR MOUNTED (1.28 GPF) HARD WIRED SENSOR OPERATED FLUSH VALVE	4"	2"	1-1/4"	-	FIXTURE: AMERICAN STANDARD 3043.001 "MADERA 16.5 HIGH" FLUSH VALVE: SLOAN 111-1.28 ESS TMO "OPTIMA" HARD WIRED SENSOR, WITH TRUE MECHANICAL OVERRIDE AND CHLORAMINE RESISTANT DIAPHRAGM SEAT. BEMIS 1955CT ANTI-MICROBIAL (WHITE)	16.5" RIM HEIGHT. SEE NOTE 2 BELOW
P3A	LAVATORY, A.D.A. COMPLIANT, 21" X 18" RECTANGULAR BOWL, WHITE VITREOUS CHINA, CARRIER MOUNTED, 4" CENTERSET, SINGLE HANDLE, MANUALLY OPERATED FAUCET, (0.5 GPM) VANDAL RESISTANT AERATOR	2"	1-1/2"	1/2"	1/2"	FIXTURE: AMERICAN STANDARD 0355012.020 "LUCERNE" FAUCET: AMERICAN STANDARD 7385053.002 GRID DRAIN: MCGUIRE 155A P-TRAP: MCGUIRE 8902C 1-1/4" X 1-1/2" SUPPLIES/STOPS: MCGUIRE LF175LK CARRIER: JAY R. SMITH 0700-0710 SERIES	SEE NOTE 1 BELOW. BOWL RIM HEIGHT 34" AFF
P4A	WATER COOLER & BOTTLE FILLER, A.D.A. COMPLIANT, STAINLESS STEEL FINISH, SINGLE BOWL, VANDAL RESISTANT, CARRIER MOUNTED, INTEGRAL WATER FILTER, SENSOR OPERATED BOTTLE FILLER WITH AUTO SHUT-OFF.	2"	1-1/2"	1/2"	-	FIXTURE: ELKAY EZ58WSLK, ELEC: 260 WATT, 120 VOLT, SINGLE PHASE P-TRAP: MCGUIRE 8902C 1-1/4" X 1-1/2" SUPPLY/STOP: MCGUIRE LF175LK	PROVIDE CANE APRON WHEN WATER COOLER IS LOCATED ON AN EXPOSED WALL. SEE ARCHITECTURAL PLANS FOR MOUNTING HEIGHT.
P5A	SINK, A.D.A. COMPLIANT, 19" X 19" X 6" RECTANGULAR SINGLE BOWL, 18 GAUGE STAINLESS STEEL, COUNTER MOUNTED, SELF RIMMING, 8" GOOSENECK FAUCET WITH WRIST BLADE HANDLES (1.5 GPM) VANDAL RESISTANT AERATOR	2"	1-1/2"	1/2"	1/2"	FIXTURE: ELKAY HD5825226PW FAUCET: AMERICAN STANDARD 6530.170 BASKET STRAINER: MCGUIRE 151 P-TRAP: MCGUIRE 88912C (1-1/2" X 1-1/2") SUPPLY/STOP: MCGUIRE LF175LK	SEE NOTE 1 BELOW

NOTES:  
1. PROVIDE PRE-MANUFACTURED A.D.A. COMPLIANT INSULATION KIT FOR EXPOSED P-TRAP AND SUPPLY TRIM UNDER SINK.  
2. PROVIDE HEAVY DUTY CAST IRON CLOSET FLANGE WITH COMPRESSION SEAL AND TEST CAP EQUAL TO ZURN CF2980-C14. OFFSET FLANGES ARE NOT ACCEPTABLE.  
\*\* MATCH PIPE SIZE SHOWN ON PLANS, SEE PLANS.

APPROVED EQUALS: THE CONTRACTOR IS RESPONSIBLE FOR PROVIDING THE MODEL WHICH MOST CLOSELY MATCHES THE SPECIFIED PRODUCT. PROVIDE PRODUCTS MADE BY THE MANUFACTURER'S LISTED.	PRODUCT TYPE: VITREOUS CHINA FLUSH VALVES CARRIERS STAINLESS STEEL SINKS FAUCETS WATER COOLERS SUPPLIES, STOPS HOSE BIBBS	ACCEPTED MANUFACTURERS: KOHLER, AMERICAN STANDARD, SLOAN SLOAN, ZURN, DELANEY ZURN, J.R. SMITH, WADE ELKAY, JUST, ADVANCE TABCO AMERICAN STANDARD, ZURN, CHICAGO ELKAY, HALSEY TAYLOR, HAWES ZURN, MCGUIRE, BRASSCRAFT ZURN, J.R. SMITH, WOODFORD
---	---	---



Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

**PLUMBING SCHEDULES AND DETAIL**

**P0.02**



10-21-2025

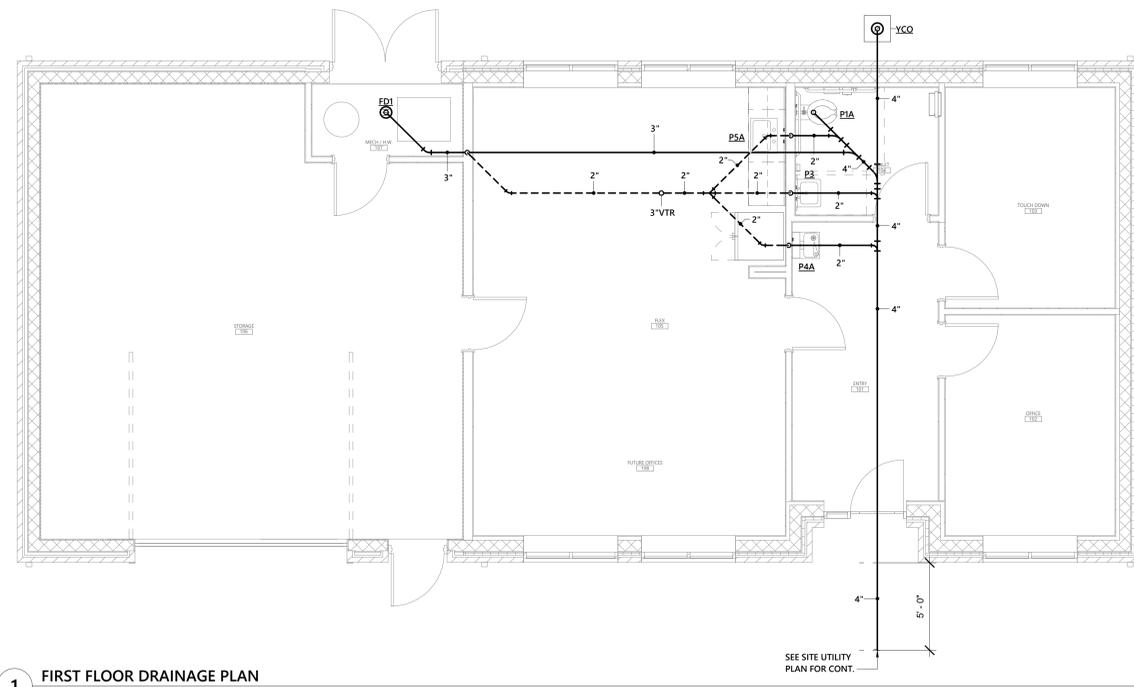
Crooked Creek WRF Building

D

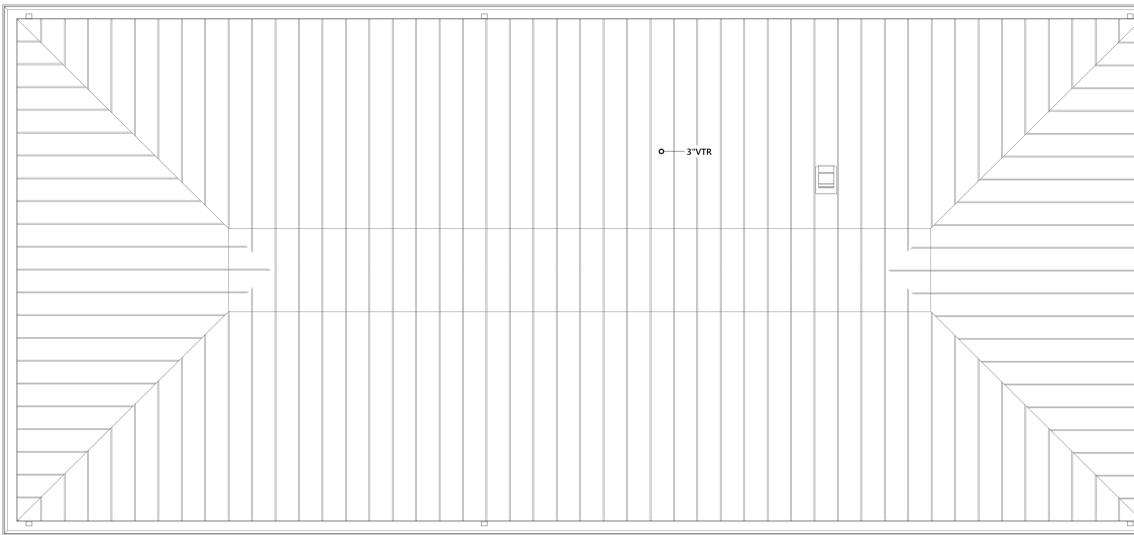
C

B

A



**1** FIRST FLOOR DRAINAGE PLAN  
1/4" = 1'-0"



**2** ROOF PLUMBING PLAN  
1/4" = 1'-0"

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

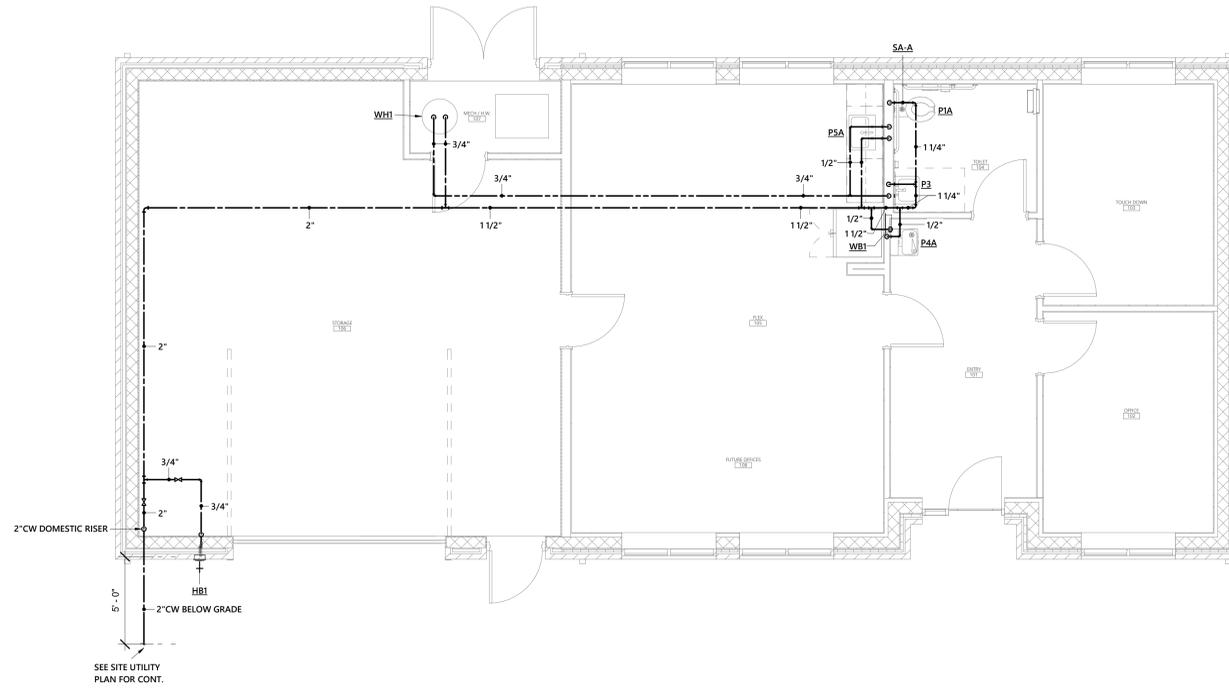
FIRST FLOOR AND ROOF PLUMBING DRAINAGE PLAN

P1.11



10-21-2025

Crooked Creek WRF Building



1 FIRST FLOOR SUPPLY PLAN  
1/4\"/>

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

FIRST FLOOR  
PLUMBING SUPPLY  
PLAN

P2.11

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND CONSENTATION TO THE ARCHITECT.



1937 South Tryon St., Suite 200, Charlotte, NC 28203  
Phone: 704.338.1292 • www.optimaengineering.com  
North Carolina License Number C-0914

10-21-2025

Crooked Creek WRF Building

**MECHANICAL GENERAL NOTES**

- DO NOT SCALE DRAWINGS. SEE ARCHITECTURAL DRAWINGS AND REFLECTED CEILING PLANS FOR EXACT LOCATION OF DOORS, WINDOWS, CEILING DIFFUSERS, ETC.
- ALL EQUIPMENT LISTED IN PROJECT SCHEDULES IS TO BE CONSIDERED DESIGN BASIS EQUIPMENT. ALL COST ASSOCIATED WITH SUBSTITUTED/NON-DESIGN BASIS EQUIPMENT TO COMPLY WITH BASIS OF DESIGN, INCLUDING PROVIDING MAINTENANCE ACCESS, CLEARANCE, PIPING, SHEET METAL, ELECTRICAL, REPLACEMENT OF OTHER SYSTEM COMPONENTS, BUILDING ALTERATIONS, ETC. SHALL BE INCLUDED IN THE ORIGINAL BASE BID. NO ADDITIONAL COST ASSOCIATED WITH SUBSTITUTED/NON-DESIGN BASIS EQUIPMENT WILL BE APPROVED DURING CONSTRUCTION AND ALL COST WILL BE THE RESPONSIBILITY OF THE MECHANICAL CONTRACTOR. THIS INCLUDES ANY MODIFICATIONS TO ANY ASSOCIATED MECHANICAL, PLUMBING, OR ELECTRICAL SYSTEMS REQUIRED BY THIS SPECIFIC MANUFACTURER'S INSTALLATION INSTRUCTIONS.
- ALL DUCTWORK SHALL BE GALVANIZED SHEET METAL CONSTRUCTED IN ACCORDANCE WITH THE LATEST SMACNA STANDARDS. ALL SUPPLY, RETURN AND OUTSIDE AIR DUCTWORK SHALL BE WRAPPED WITH 2" THICK DUCT WRAP WITH VAPOR BARRIER. INSULATION (INCLUDING FLEXIBLE DUCT INSULATION) SHALL HAVE A MINIMUM INSTALLED R-VALUE OF 6.0. DUCT DIMENSIONS ON PLANS ARE FREE AREA SIZE.
- ALL DUCTWORK SHALL BE SEALED PER THE REQUIREMENTS OF THE NORTH CAROLINA MECHANICAL CODE SEAL LOW PRESSURE SUPPLY, RETURN, OUTSIDE AIR, AND EXHAUST DUCTWORK FOR POSITIVE/NEGATIVE 2" PRESSURE CLASS, SMACNA SEAL CLASS A, SMACNA LEAKAGE CLASS 4.
- ALL PIPING, DUCTS, VENTS, ETC., EXTENDING THROUGH WALLS AND ROOF SHALL BE FLASHED AND COUNTERFLASHED IN A WATERPROOF MANNER.
- ALL PIPING AND DUCTWORK LOCATIONS SHALL BE COORDINATED WITH THE WORK UNDER OTHER DIVISIONS OF THE SPECIFICATIONS, TO AVOID INTERFERENCE.
- THE MECHANICAL CONTRACTOR SHALL BALANCE ALL MECHANICAL SYSTEMS TO THE PERFORMANCE SPECIFICATIONS INDICATED ON PLANS AND PROVIDE THE ENGINEER WITH AN ELECTRONIC COPY OF A COMPLETE TEST AND BALANCE REPORT. THE REPORT IS TO BE ISSUED A MINIMUM OF TWO WEEKS PRIOR TO PROJECT COMPLETION. THE TEST AND BALANCE REPORT WILL BE SUBJECT TO REVIEW AND APPROVAL BY THE ENGINEER. ANY ADDITIONAL TESTING, ADJUSTING AND BALANCING REQUIRED (AT ENGINEER'S REQUEST) AFTER REVIEW OF THE INITIAL REPORT SHALL BE PROVIDED AT NO ADDITIONAL COST. TESTING AND BALANCING CONTRACTOR TO CONFIRM FILTERS ARE CLEAN, AND FREE OF DEBRIS PRIOR TO BEGINNING WORK. THE MECHANICAL CONTRACTOR SHALL REPLACE ANY DIRTY FILTERS, AS NEEDED. TEST AND BALANCE REPORT TO BE COMPLETED BY AN INDEPENDENT, CERTIFIED TEST AND BALANCE CONTRACTOR.
- UPON PROJECT COMPLETION, THE MECHANICAL CONTRACTOR IS RESPONSIBLE FOR PROVIDING THE OWNER INSTALLATION INFORMATION INCLUDING RECORD SUBMITTALS (WITH ANY SUBMITTAL REVIEW COMMENTS ADDRESSED) AND O&M MANUALS FOR EACH PRICE OF EQUIPMENT INCLUDING ALL SELECTED OPTIONS, THE NAME AND ADDRESS OF AT LEAST ONE SERVICE AGENCY, FULL CONTROL SYSTEM O&M AND CALIBRATION INFORMATION INCLUDING WIRING DIAGRAMS, SCHEMATICS, FULL SEQUENCE OF OPERATION, AND PROGRAMMED SETPOINTS.
- PROVIDE A ONE YEAR WARRANTY FOR ALL WORK PERFORMED BEGINNING ON THE DAY THE SYSTEM IS COMPLETELY OPERATIONAL AND ACCEPTABLE BY THE OWNER.
- PROVIDE MANUFACTURER'S RECOMMENDED CLEARANCES AROUND ALL EQUIPMENT FOR MAINTENANCE AND FILTER REMOVAL.
- CONDENSATE DRAIN PIPING SHALL BE SCHEDULE 40 PVC PIPE AND FITTINGS. DRAINS FROM AIR HANDLING UNITS SHALL BE TRAPPED. CONDENSATE DRAINS SHALL BE INSULATED WITH 1/2" THICK ARM&FLEX INSULATION. MINIMUM DRAIN SIZE SHALL BE 3/4".
- ALL REFRIGERANT PIPE SHALL BE NITROGENIZED ACR COPPER TUBE. SIZE, INSULATE, AND INSTALL REFRIGERANT PIPING PER MANUFACTURER'S RECOMMENDATIONS. REFRIGERANT PIPING INSULATION EXPOSED OUTDOORS SHALL BE COVERED WITH AN OUTER ALUMINUM JACKET.
- ANY DEVICE REQUIRING A THERMOSTAT FOR CONTROL SHALL BE FURNISHED WITH A THERMOSTAT WHETHER INDICATED ON THE DRAWINGS OR NOT.
- INSTALL THE TOP OF ALL THERMOSTATS, SENSORS, AND SWITCHES AT 4'-0" (MAXIMUM) ABOVE FINISH FLOOR. COORDINATE EXACT THERMOSTAT LOCATION WITH OWNER PRIOR TO INSTALLATION.
- CONTRACTOR SHALL VERIFY LOCATION OF ALL ROOF PENETRATIONS WITH ARCHITECT & OWNER PRIOR TO INSTALLATION. NEW ROOF PENETRATIONS MADE THROUGH EXISTING ROOF SYSTEMS SHALL BE VERIFIED WITH THE OWNER'S ROOF WARRANTY PRIOR TO INSTALLATION.
- CONTRACTOR SHALL LOCATE EXHAUST FANS, OUTLETS, AND GAS FLUES A MINIMUM OF 15'-0" FROM ANY OUTSIDE AIR INTAKE.
- PROVIDE UNIONS, FLANGES OR COUPLINGS AT CONNECTION TO ALL VALVES AND EQUIPMENT. DO NOT USE DIRECT WELDED OR THREADED CONNECTIONS TO VALVES, EQUIPMENT OR OTHER APPARATUS.
- PROVIDE NON-CONDUCTING DIELECTRIC UNIONS WHENEVER CONNECTING DISSIMILAR METALS.
- DUCTWORK AND PIPING PASSING THROUGH/ABOVE ELECTRICAL ROOMS SHALL BE CLOSELY COORDINATED WITH THE ELECTRICAL CONTRACTOR. DUCTWORK OR PIPING SHALL NOT BE LOCATED ABOVE ELECTRICAL PANELS.
- EQUIPMENT OPERATED DURING CONSTRUCTION SHALL USE FILTERED MEDIA TO PREVENT CONSTRUCTION DEBRIS FROM ENTERING COILS, DUCTWORK SYSTEMS, AIR TERMINALS ETC. AT COMPLETION OF CONSTRUCTION, MECHANICAL CONTRACTOR SHALL CLEAN ALL SYSTEMS WITH ALL CONTROL DEVICES WIDE OPEN AND REMOVE ANY REMAINING DEBRIS PRIOR TO TEST AND BALANCING. MECHANICAL CONTRACTOR SHALL REPLACE ALL FILTRATION WITH NEW FILTERS AT COMPLETION OF CONSTRUCTION. ANY DUCTWORK, AIR TERMINALS, AND/OR OTHER EQUIPMENT UPSTREAM OF FILTRATION SHALL BE CLEANED THOROUGHLY OF CONSTRUCTION DEBRIS BEFORE HANDING OVER TO OWNER.
- ALL MECHANICAL EQUIPMENT SHALL BE U.L. LISTED AND LABELED AS A COMPLETE PACKAGE. NOT THROUGH INDIVIDUAL COMPONENTS OR PARTS. PROVIDE REQUIRED 3RD PARTY FIELD U.L LISTING SERVICES AS REQUIRED TO COMPLY.

**2018 NORTH CAROLINA ENERGY CONSERVATION CODE**  
COMMERCIAL ENERGY EFFICIENCY - MECHANICAL SUMMARY

- C401 METHOD OF COMPLIANCE
- 2018 NCECC CHAPTER 4
  - ASHRAE 90.1-2013 PRESCRIPTIVE
  - ASHRAE 90.1-2013 PERFORMANCE
  - N/A (EXISTING LIGHTING, HVAC, AND DOM. WATER HEATING SYSTEMS TO REMAIN)
  - COMCHECK PROVIDED (2018 NCECC)
  - COMCHECK PROVIDED (90.1-2013)
  - ENERGY MODELING DATA PROVIDED
  - N/A (EXISTING LIGHTING, HVAC, AND DOM. WATER HEATING SYSTEMS TO REMAIN)
- C406 ADDITIONAL EFFICIENCY PACKAGE OPTIONS
- C406.2 EFFICIENT MECH EQUIPMENT
  - C406.3 ON-SITE RENEWABLE ENERGY
  - C406.3 REDUCED LTG DENSITY
  - C406.6 DEDICATED OA SYSTEM
  - C406.4 ENHANCED LTG CONTROLS
  - C406.7 SERVICE WATER HEATING

C301 CLIMATE ZONE

3A - UNION COUNTY, NORTH CAROLINA

DESIGN CONDITIONS	18° F.	91° F.	74° F.
EXTERIOR (ASHRAE 90.1-2013 TABLE D-1)	winter dry bulb	summer dry bulb	summer wet bulb
INTERIOR (2018 NCECC SECTION C302.1)	winter dry bulb	summer dry bulb	
	72° F.	75° F.	

C403.2 HEATING & COOLING LOADS AND EQUIPMENT & SYSTEM SIZING

BUILDING HEATING LOAD	38400 BTUH (peak)
BUILDING COOLING LOAD	28900 BTUH (peak)
INSTALLED HEATING CAPACITY	SEE SCHEDULES
INSTALLED COOLING CAPACITY	SEE SCHEDULES

C403.2.3 & C406.2 - REQUIRED & INCREASED HVAC EQUIPMENT PERFORMANCE SYSTEM DESCRIPTION - DUCTED AND DUCTLESS SPLIT SYSTEM HEAT PUMPS

- MINIMUM HVAC EQUIP EFFICIENCY COMPLIANCE - TABLE C403.2.3
- INCREASED HVAC EQUIP EFFICIENCY COMPLIANCE - 10% OVER TABLE C403.2.3

EQUIP TYPE	SIZE CATEGORY (BTUH)	SUBCATEGORY	C403.2.3 MINIMUM EFFICIENCY (a)	10% INCREASED EFF. (a)	DESIGN EFFIC.
TABLE C403.2.3(2) - ELECTRICALLY OPERATED UNITARY AND APPLIED HEAT PUMPS					
AIR COOLED COOL MODE	< 65,000 (<= 5 TONS)	SPLIT SYSTEM & SINGLE PACKAGE	14.0 SEER	15.4 SEER	SEE SCHEDULE
AIR COOLED HEAT MODE	< 65,000 (<= 5 TONS)	SPLIT SYSTEM & SINGLE PACKAGE	8.2 HSPF	9.0 HSPF	SEE SCHEDULE

g. DEDUCT 0.2 FROM THE REQUIRED EERS AND IEERS FOR UNITS WITH A HEATING SECTION OTHER THAN ELECTRIC RESISTANCE HEAT OR NO HEAT.

C403.2.4 THRU C403.2.11

HVAC SYSTEMS ARE FULLY COMPLIANT WITH THE REQUIREMENTS FOR HVAC SYSTEM CONTROL, VENTILATION, ENERGY RECOVERY, DUCT AND PLENUM INSULATION AND SEALING, PIPING INSULATION, AND SYSTEM COMPLETION.

C403.2.12 - AIR SYSTEM DESIGN AND CONTROL

- ALL FANS INSTALLED ON THE PROJECT ARE 5 HP OR LESS AND ARE EXEMPT FROM THESE REQUIREMENTS.
- FANS ABOVE 5 HP MEET THE CFM LIMITATIONS SHOWN BELOW:

C403.3 - ECONOMIZERS (PRESCRIPTIVE)

- PROJECT INCLUDES AN AIR OR WATER ECONOMIZER COMPLIANT WITH C403.3
- PROJECT MEETS AN ECONOMIZER EXCEPTION LISTED IN C403.3

C403.4 - HYDRONIC AND MULTIPLE-ZONE HVAC SYSTEMS CONTROL AND EQUIPMENT (PRESCRIPTIVE)

- PROJECT CONSISTS OF ONLY SINGLE ZONE DX SYSTEMS, EXEMPT FROM THE PRESCRIPTIVE REQUIREMENTS OF C403.4.
- PROJECT CONSISTS OF HVAC SYSTEMS FULLY COMPLIANT WITH THE PRESCRIPTIVE REQUIREMENTS OF C403.4.
- PROJECT CONSISTS OF ELECTRICAL MOTORS (MANDATORY REQUIREMENTS).

C405.8 - ELECTRICAL MOTORS (MANDATORY REQUIREMENTS). ELECTRICAL MOTORS HAVE BEEN SPECIFIED TO MEET MINIMUM EFFICIENCY REQUIREMENTS PER C405.8, EXCEPT WHERE EXEMPT.

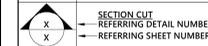
NOT APPLICABLE.

C408 - SYSTEM COMMISSIONING

- PROJECT AREA IS LESS THAN 10,000 SQUARE FEET AND IS EXEMPT FROM THE SYSTEM COMMISSIONING REQUIREMENTS OF SECTION C408.
- PROJECT AREA IS GREATER THAN 10,000 SQUARE FEET AND REQUIRES SYSTEM COMMISSIONING PER SECTION C408.

**MECHANICAL DUCT SYMBOLS**

SYMBOL	DESCRIPTION
	SQUARE DUCT SIZE TAG (WIDTH x HEIGHT)
	ROUND DUCT SIZE TAG (DIAMETER)
	SUPPLY AIR
	OUTDOOR AIR
	RETURN AIR
	EXHAUST AIR
	SUPPLY AIR DIFFUSER (4-WAY)
	RETURN AIR GRILLE
	EXHAUST AIR GRILLE
M.C.	MECHANICAL CONTRACTOR
E.C.	ELECTRICAL CONTRACTOR
P.C.	PLUMBING CONTRACTOR
N.I.C.	NOT IN CONTRACT
AFF	ABOVE FINISHED FLOOR
DN	DOWN
MFR	MANUFACTURER



**MECHANICAL ACCESSORIES SYMBOL LEGEND**

SYMBOL	DESCRIPTION
	THERMOSTAT / TEMP SENSOR (4'-0" AFF TO TOP)
	HUMIDISTAT (4'-0" AFF TO TOP)

**MECHANICAL PIPING SYSTEMS LEGEND**

SYMBOL	DESCRIPTION
	CONDENSATE DRAINAGE

**EQUIVALENT MANUFACTURERS LISTING**

LISTING OF MANUFACTURER'S NAME DOES NOT GUARANTEE APPROVAL. ALL EQUIPMENT MUST MEET OR EXCEED QUALITY AND CAPACITIES OF SPECIFIED EQUIPMENT. FINAL APPROVAL WILL BE BASED ON EQUIPMENT SUBMITTALS. ANY MANUFACTURER NOT LISTED BUT WISHING TO BID THIS PROJECT SHALL SUBMIT A WRITTEN REQUEST A MINIMUM OF 7 DAYS PRIOR TO BID DATE OR AS INDICATED IN THE SPECIFICATIONS. ALL EQUIPMENT LISTED IN THE PROJECT SCHEDULE IS TO BE CONSIDERED DESIGN BASIS EQUIPMENT. PRIOR APPROVAL IS REQUIRED FOR ALL MANUFACTURERS NOT LISTED.

AIR DISTRIBUTION: CARNES, KRUEGER, METAL-AIRE, NAILOR, PRICE, TITUS, TUTTLE & BAILEY  
DUCTED SPLIT SYSTEMS: CARRIER, TRANE, YORK  
DUCTLESS SPLIT SYSTEMS: DAIKIN, MITSUBISHI, TRANE  
FANS: COOK, GREENHECK, PENN, TWIN CITY

NOTE:

ALL COST ASSOCIATED WITH SUBSTITUTED/NON-DESIGN BASIS EQUIPMENT TO COMPLY WITH BASIS OF DESIGN, INCLUDING PROVIDING MAINTENANCE ACCESS, CLEARANCE, PIPING, SHEET METAL, ELECTRICAL REPLACEMENT OF SYSTEM COMPONENTS, BUILDING ALTERATIONS, ETC., SHALL BE INCLUDED IN THE ORIGINAL BASE BID. NO ADDITIONAL COST ASSOCIATED WITH SUBSTITUTED/NON-DESIGN BASIS EQUIPMENT WILL BE APPROVED DURING CONSTRUCTION AND ALL COST WILL BE THE RESPONSIBILITY OF THE MECHANICAL CONTRACTOR.

**VENTILATION CALCULATIONS (NCMC 2018, SECT 403):**

OCCUPANCY CLASSIFICATION	PEOPLE O/A RATE IN BREATHING ZONE (CFM/PERSON)	AREA O/A RATE IN BREATHING ZONE (CFM/SQ. FT.)	DEFAULT OCCUPANCY DENSITY (PEOPLE/7000 SQ. FT.)	EXHAUST AIRFLOW RATE (CFM/SQ. FT.)	AREA (SQ. FT.)	CALCULATED OCCUPANCY (PEOPLE)	CALCULATED PEOPLE O/A (CFM)	CALCULATED AREA O/A (CFM)	CALCULATED AREA E/A (CFM)
OFFICE SPACES	5	0.060000	5	0.000000	696	3	17	42	0
CORRIDORS	0	0.060000	0	0.000000	137	0	0	8	0
TOILET ROOMS - PUBLIC	0	0.000000	0	70.000000	1	(FIXTURES)	0	0	70
BLDG TOTAL OUTSIDE AIR REQ'D (E=0.8, CFM)						84			
BUILDING TOTAL OUTSIDE AIR PROVIDED (CFM)						150			
BUILDING TOTAL EXHAUST AIR REQUIRED (CFM)						70			
BUILDING TOTAL EXHAUST AIR PROVIDED (CFM)						75			

**GRILLES, REGISTERS AND DIFFUSERS SCHEDULE**

SYMBOL	SERVICE	CFM RANGE	FACE SIZE	NECK SIZE	TYPE	OBJ	PRICE
A	SUPPLY	0 - 125	12 x 12	6 x 6	LOUVERED	NO	SMD
B	SUPPLY	0 - 125	24 x 24	6 x 6	LOUVERED	NO	SMD
C	RETURN	0 - 220	24 x 24	8 x 8	PERF.	NO	PDDR
D	RETURN	225 - 350	24 x 24	10 x 10	PERF.	NO	PDDR

AIR DISTRIBUTION SCHEDULE NOTES:

- ALL CEILING AND WALL MOUNTED DEVICES SHALL BE FURNISHED WITH AN ENAMEL OFF-WHITE FINISH AS APPROVED BY ARCHITECT DURING SUBMITTAL PROCESS.
- ALL DEVICES SHALL BE FURNISHED WITH FRAMES SUITABLE FOR TYPE OF INSTALLATION REQUIRED.

**FAN SCHEDULE**

SYMBOL	LOCATION	MANUFACTURER	MODEL NO.	TYPE	CFM	APPROX. ESP	DRIVE TYPE	FAN RPM	SONES	ELECTRICAL DATA			ACCESSORIES	CONTROL TYPE
										H.P.	VOLTAGE	PHASE		
FAN EF-1	TOILET 104	GREENHECK	SP-A110	EXHAUST	75	0.250	DIRECT	891	0.4	0.07	120 V	1	A,B,C,D,E	SEE CONTROL NOTE #1.

- REQUIRED ACCESSORIES:**
- DISCONNECT SWITCH
  - GRAVITY BACKDRAFT DAMPER
  - SOLID STATE SPEED CONTROL, FIELD INSTALLED
  - ENERGY STAR CERTIFIED
  - EXHAUST GRILLE

- REQUIRED CONTROLS:**
- INTERLOCK WITH ROOM LIGHT SWITCH (FAN SHALL OPERATE WHEN LIGHT IS ON IF ANY ROOM IS SERVED BY FAN)

**EXHAUST FAN SCHEDULE NOTES:**

- ALL FANS SHALL BE U.L. LISTED AND LABELED AND SHALL BE AMCA CERTIFIED FOR SOUND AND AIR FLOW. ALL FANS INSTALLED INSIDE, ABOVE, OR ADJACENT TO OCCUPIED SPACES SHALL HAVE A MAXIMUM 9.0 INLET SONE LEVEL.

**DUCTLESS MINI-SPLIT HEAT PUMP SYSTEM (R32)**

INDOOR UNIT						OUTDOOR UNIT														
SYMBOL	MAX CFM	COOLING	VOLT	PH	UNIT WEIGHT	MANUFACTURER	MODEL NO.	SYMBOL	COOLING COIL TOTAL CAPACITY (BTUH)	COOLING COIL SENSIBLE CAPACITY (BTUH)	HEATING COIL CAPACITY RATED (BTUH)	NOMINAL CAPACITY	MCA	MOP	VOLT	PH	WEIGHT	MANUFACTURER	MODEL NO.	MAX. ALLOWABLE LINE-SET LENGTHS
A/C-1	629 CFM	208 V	1	28.00 lbf	DAIKIN	FTXF24BVU9	ODU-1	22400.0 Btu/h	16660.0 Btu/h	24000.0 Btu/h	2 ton	21.6 A	25.0 A	208 V	1	113.00 lbf	DAIKIN	RXF24BVU9	66 FT VERTICAL, 99 FT TOTAL	

NOTES:

- ALL UNIT SHALL BE U.L. LISTED AND HAVE A MINIMUM SEER2 OF 21.0 AND MINIMUM EER2 OF 12.0.
- COOLING CAPACITIES ARE BASED ON 95° AMBIENT, 80° ENTERING AIR DRY BULB, 67° ENTERING AIR WET BULB. AIRFLOWS INDICATED ARE AT "HIGH" SPEED.
- MOUNT UNIT ON A 4" THICK CONCRETE PAD AND PROVIDE MANUFACTURER'S RECOMMENDED CLEARANCES AROUND UNITS.
- PROVIDE UNIT WITH MANUFACTURER'S LOW AMBIENT CONTROLS (WIND Baffles) FOR OPERATION DOWN TO 0° F, HERMETIC SWING INVERTER COMPRESSOR, DIGITAL CONTROLLER (HARD WIRED, WALL-MOUNTED), NON-LOCKING DISCONNECT FOR INDOOR UNIT, AND CLEANABLE FILTER FOR INDOOR UNIT.
- PROVIDE OUTDOOR UNITS WITH 5 YEAR COMPRESSOR WARRANTY.
- SEE MANUFACTURER'S RECOMMENDATIONS FOR REQUIRED ADDITIONAL REFRIGERANT CHARGE AND RECOMMENDED LINE-SET LENGTHS.
- POWER SUPPLY TO CONDENSING UNIT IS A SINGLE POINT ELECTRICAL CONNECTION FOR THE SYSTEM (A/C UNIT AND CONDENSING UNIT). THE ELECTRICAL CONTRACTOR SHALL PROVIDE POWER TO THE CONDENSING UNIT AND FROM THE CONDENSING UNIT TO THE A/C UNIT INCLUDING CODE REQUIRED DISCONNECT SWITCHES.
- REFRIGERANT PIPING AND WIRING FOR WALL-MOUNTED INDOOR UNITS SHALL BE ROUTED IN WALL WHERE POSSIBLE.
- MOUNT INDOOR A/C UNIT 8'-0" A.F.F. KEEP UNIT BELOW CEILING. COORDINATE WITH ALL UTILITIES, LIGHTS, CEILING, DOOR FRAME, ETC.
- PRIMARY COOLING COIL DRAIN PAN SHALL BE PROVIDED WITH A FLOAT SWITCH BY UNIT MFR. ACTIVATION OF THE FLOAT SWITCH SHALL SHUT DOWN UNIT.

**VARIABLE SPEED INDOOR UNIT SCHEDULE**

SYMBOL	CFM	NOMINAL TONNAGE	O.A. CFM	E.S.P.	COOLING CAPACITY		HEATING CAPACITY (BTUH)	ELECTRIC AUXILIARY HEAT (KW)	FAN MOTOR HP	ELECTRICAL DATA			MANUFACTURER	MODEL	WEIGHT	REFRIGERANT TYPE	MATCHING OUTDOOR UNIT	
					TC (BTUH)	SHC (BTUH)				MCA	MOP	VOLTAGE						PH
IDU-1	800	2	150	0.40	23200	17168	23200	5	0.5	26.5	30.0	208 V	1	DAIKIN	DFVE24BP1300	95.00 lbf	R32	HP-1

NOTES:

- COOLING CAPACITY BASED ON 80°/67° ENTERING AIR.
- PROVIDE UNITS WITH: ELECTRONIC 7-DAY PROGRAMMABLE THERMOSTAT AND HUMIDITY SENSOR, 1" THICK DISPOSABLE FILTER (MERV 8 MINIMUM), FIELD INSTALLED HEATER, U.L. LABEL, SINGLE POINT ELECTRICAL CONNECTION, 1-INCH INSULATION, FACTORY INSTALLED THERMAL EXPANSION VALVE, DIRECT DRIVE 9-SPEED ECM BLOWER MOTOR, AHRI CERTIFIED & ETL LISTED, AND TOOL-LESS FILTER ACCESS.
- E.C. SHALL PROVIDE DISCONNECTS.
- PRIMARY COOLING COIL DRAIN PAN SHALL BE PROVIDED WITH A FLOAT SWITCH BY UNIT MFR. ACTIVATION OF THE FLOAT SWITCH SHALL SHUT DOWN UNIT.
- SEQUENCE OF OPERATION: UNIT SHALL BE CONTROLLED BY ITS ELECTRONIC 7-DAY PROGRAMMABLE THERMOSTAT. UNIT SUPPLY FAN SHALL RUN CONTINUOUSLY IN THE OCCUPIED MODE, CYCLE WITH HEATING AND COOLING WHILE UNOCCUPIED. UPON A RISE IN SPACE TEMPERATURE, UNIT COMPRESSOR AND CONDENSER FAN SHALL ACTIVATE TO SATISFY SPACE. UPON A DROP IN SPACE TEMPERATURE, UNIT COMPRESSOR SHALL ACTIVATE IN REVERSE CYCLE FOR HEATING. UPON A FURTHER DROP IN SPACE TEMPERATURE, ELECTRIC HEAT SHALL BE ENERGIZED TO SATISFY SPACE TEMPERATURE. THERMOSTATS SHALL PROVIDE A DEADBAND OF 5°, WITHIN WHICH THE SUPPLY OF HEATING OR COOLING ENERGY TO THE ZONE CAN BE REDUCED TO THE MINIMUM.

WHENEVER HUMIDITY IN THE SPACE REACHES 60%RH (ADJ.) DEHUMIDIFICATION MODE SHALL BE ENGAGED PER SCHEDULED MODE'S INSTALLATION MANUAL. MECHANICAL CONTRACTOR SHALL ASSURE PROPER DEHUMIDIFICATION SETUP IS PROGRAMMED INTO INTERNAL CONTROLS AND IS ADJUSTED PROPERLY IN THE FIELD.

OCCUPANCY SCHEDULES SHALL BE SET TO OCCUPY MONDAY THRU FRIDAY, 7 AM TO 7 PM. UNOCCUPIED NIGHTS AND WEEKENDS. THERMOSTATS SHALL BE SET FOR OCCUPIED COOLING 75°, OCCUPIED HEATING 70°, UNOCCUPIED COOLING 85°, UNOCCUPIED HEATING 55°. ALL TIME AND TEMPERATURE SETPOINTS SHALL BE VERIFIED BY THE OWNER PRIOR TO PROGRAMMING. THERMOSTATS SHALL BE PROGRAMMED BY MECHANICAL CONTRACTOR IN THE PRESENCE OF OWNER'S REPRESENTATIVE PRIOR TO PROJECT COMPLETION.

**HEAT PUMP SCHEDULE (AIR COOLED)**

SYMBOL	NOMINAL TONNAGE	COOLING COIL TC (BTUH)	SHC (BTUH)	EFFICIENCY EER	SEER2	HEATING CAPACITY (BTUH)	EFFICIENCY		COMPRESSOR RLA	ELECTRICAL DATA			MANUFACTURER	MODEL	WEIGHT	MATCHING INDOOR UNIT	
							COP	HSPF2		MCA	MOP	VOLTAGE					PH
HP-1	2.0	23200	17168	10.2	18	23200	3.3	8.5	13.3	16.8	20.0	208 V	1	R32	DH6VSA2410	122.00 lbf	IDU-1

NOTES:

- COOLING CAPACITY @ 95 AMBIENT.
- ALL UNIT SHALL BE U.L. LISTED AND HAVE A MINIMUM SEER2 OF 18.0 AND MINIMUM EER2 OF 10.2.
- HEAT PUMP SUPPLEMENTARY ELECTRIC RESISTANCE HEAT SHALL BE PROVIDED WITH CONTROLS TO PREVENT OPERATION WHEN THE REVERSE CYCLE HEAT CAN MEET HEATING LOAD. SUPPLEMENTARY ELECTRIC HEAT SHALL BE ALLOWED TO OPERATE DURING HEAT PUMP DEFROST CYCLE. SUPPLEMENTARY ELECTRIC HEAT SHALL BE LOCKED OUT WHEN THE OUTDOOR TEMPERATURE IS BETWEEN 35°F AND 40°F AND THE INDOOR TEMPERATURE SETPOINT IS INCREASED.
- MOUNT UNIT ON A 4" THICK CONCRETE PAD AND PROVIDE MANUFACTURER'S RECOMMENDED CLEARANCES AROUND UNIT.
- E.C. SHALL PROVIDE DISCONNECTS.
- PROVIDE UNIT WITH VARIABLE-SPEED SWING COMPRESSOR, INTELLIGENT DEFROST MODE, SUCTION PRESSURE TRANSDUCER, BI-FLOW FILTER DRIER, COIL & AMBIENT TEMPERATURE SENSOR, HOT START TECHNOLOGY, QUIET & BOOST MODE, COMPRESSOR SOUND BLANKET, 500-HOUR SALT-SPRAY TESTED, CONDENSER COIL HAIL GUARDS AND LOW AMBIENT CONTROLS.

**MECHANICAL SHEET INDEX**

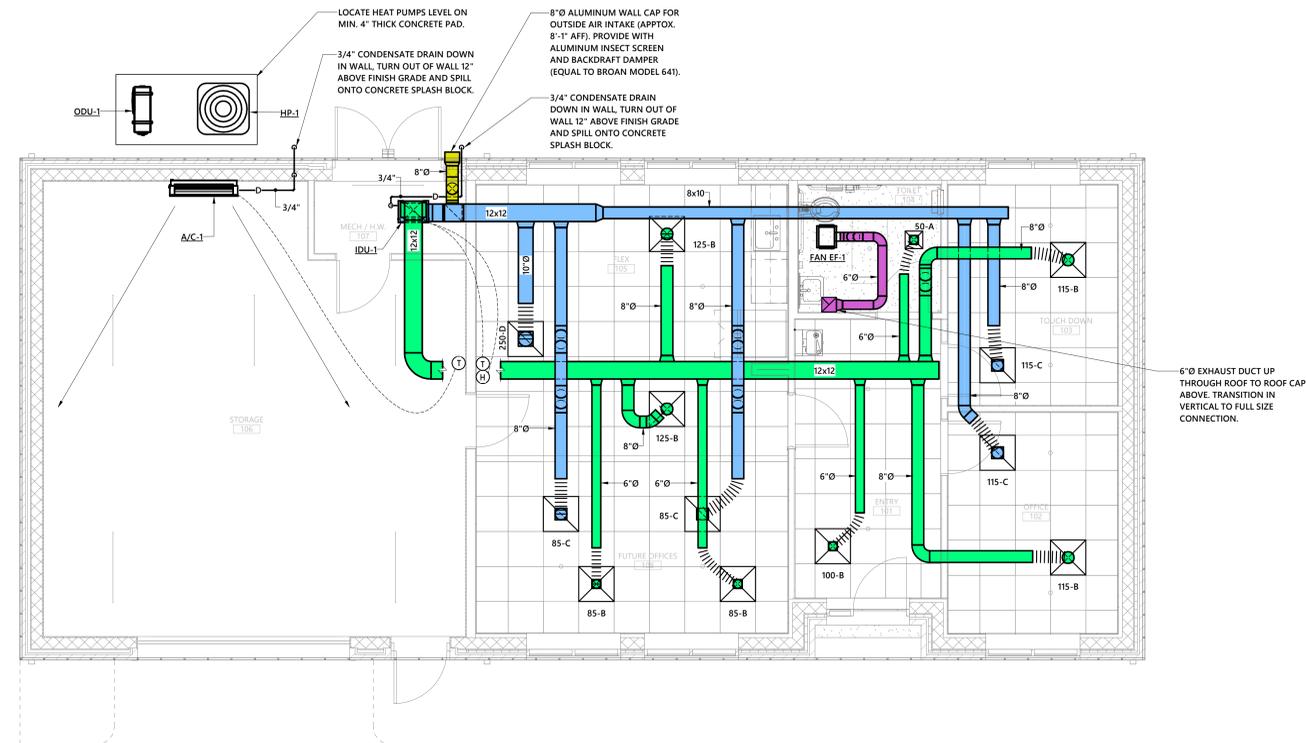
M0.01	MECHANICAL LEGEND, NOTES AND SCHEDULES
M1.01	FIRST FLOOR AND ROOF MECHANICAL PLAN
M4.01	MECHANICAL DETAILS

No.	Description	Date

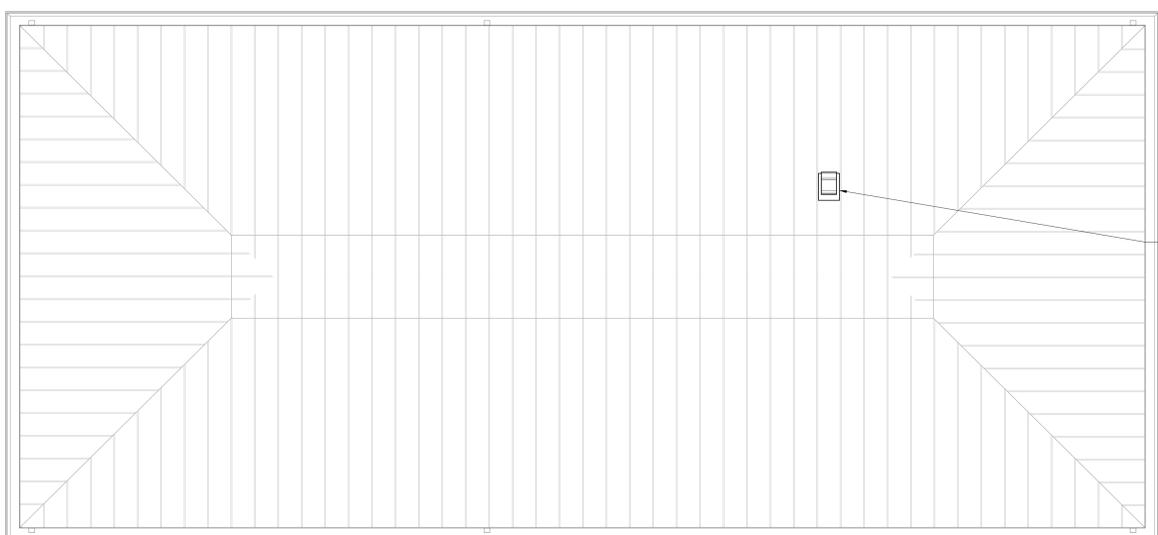


10-21-2025

Crooked Creek WRF Building



**1 FIRST FLOOR MECHANICAL PLAN**  
1/4" = 1'-0"



**2 ROOF MECHANICAL PLAN**  
1/4" = 1'-0"



PROPOSED ROOF CAP (FINISH DETERMINED DURING SUBMITTALS)

EXHAUST ROOF CAP EQUAL TO BROAN MODEL # 634M WITH 6" DIA. DUCT CONNECTION, BIRD SCREEN FINISH PER ARCHITECT'S REQUIREMENTS - DETERMINED DURING SUBMITTAL REVIEW PROCESS. COORDINATE INSTALLATION WITH G.C. AND ROOFING MFR.

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

**FIRST FLOOR AND ROOF MECHANICAL PLAN**

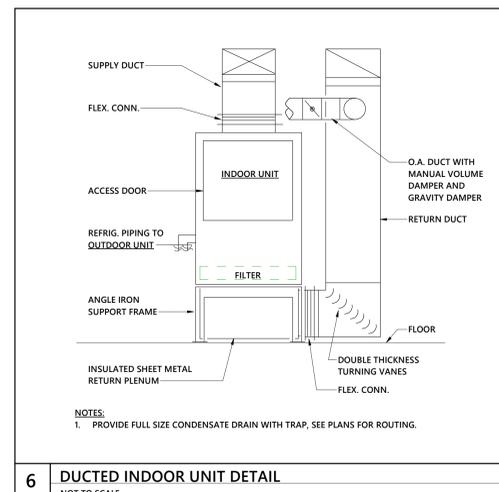
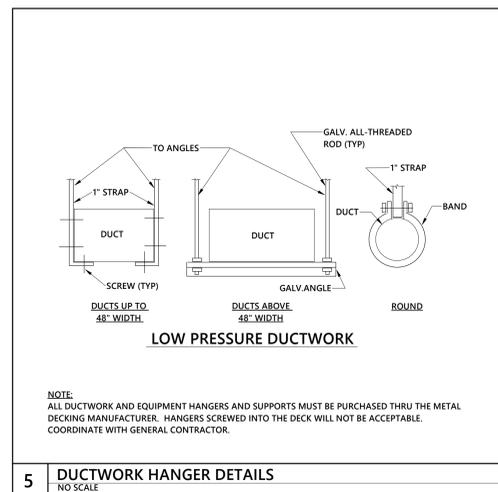
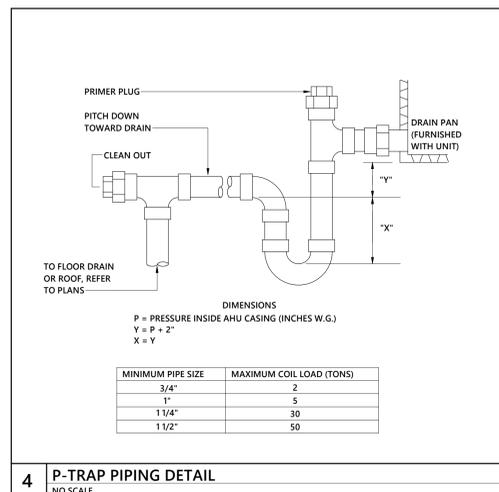
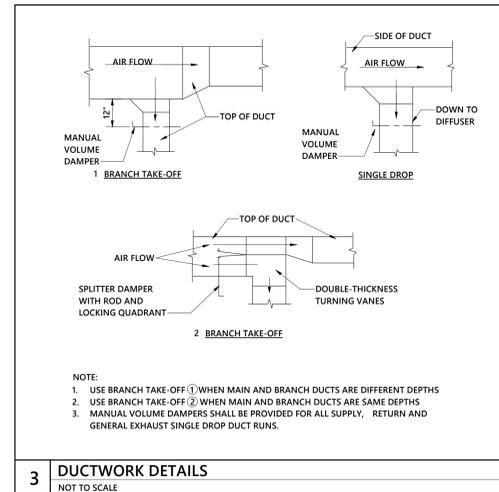
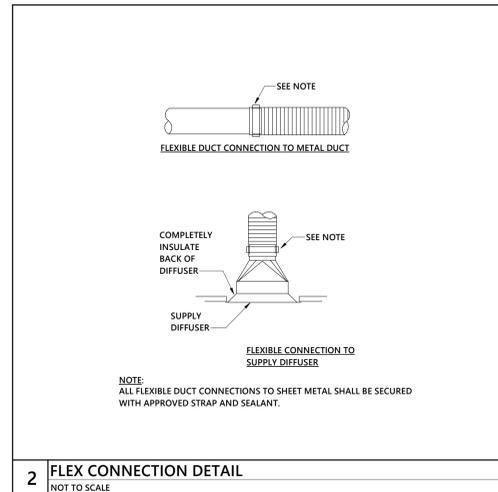
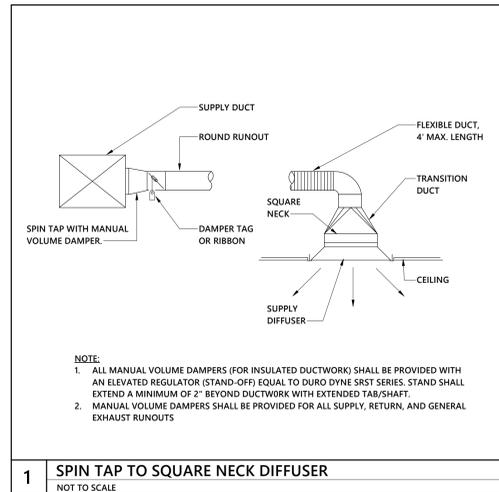
**M1.11**

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



10-21-2025

Crooked Creek WRF Building



No.	Description	Date

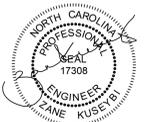
Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

**MECHANICAL  
DETAILS**

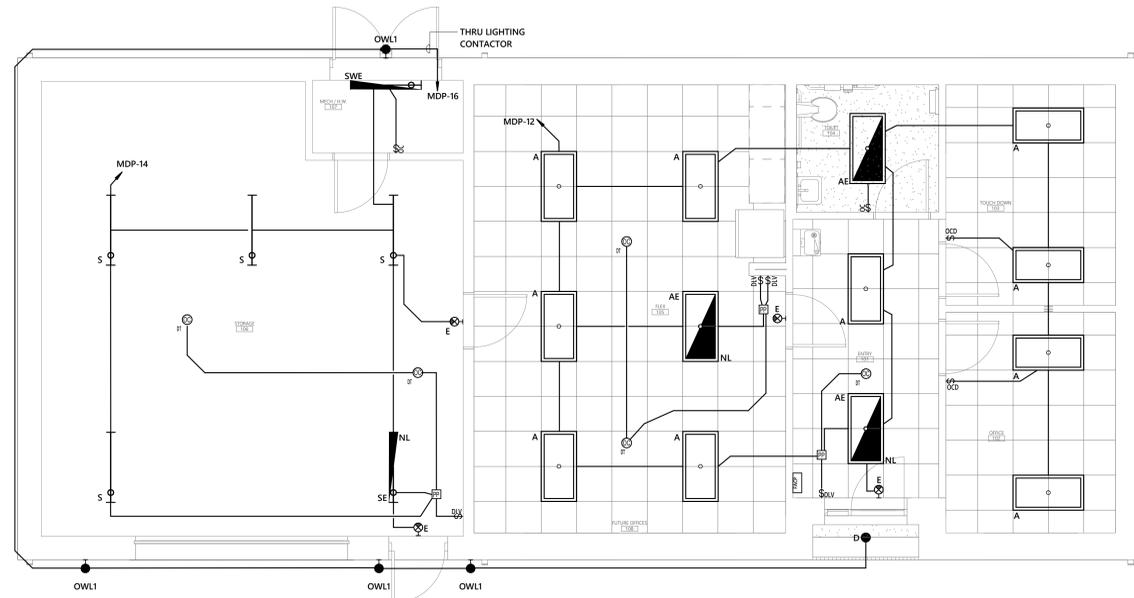
**M4.01**







10-21-2025



1 FIRST FLOOR LIGHTING REFLECTED CEILING PLAN  
1/4" = 1'-0"

Crooked Creek WRF Building

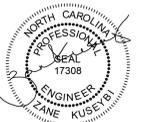
No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

FIRST FLOOR LIGHTING PLAN

E1.11

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPENSATION TO THE ARCHITECT.



10-21-2025

Crooked Creek WRF Building

No.	Description	Date

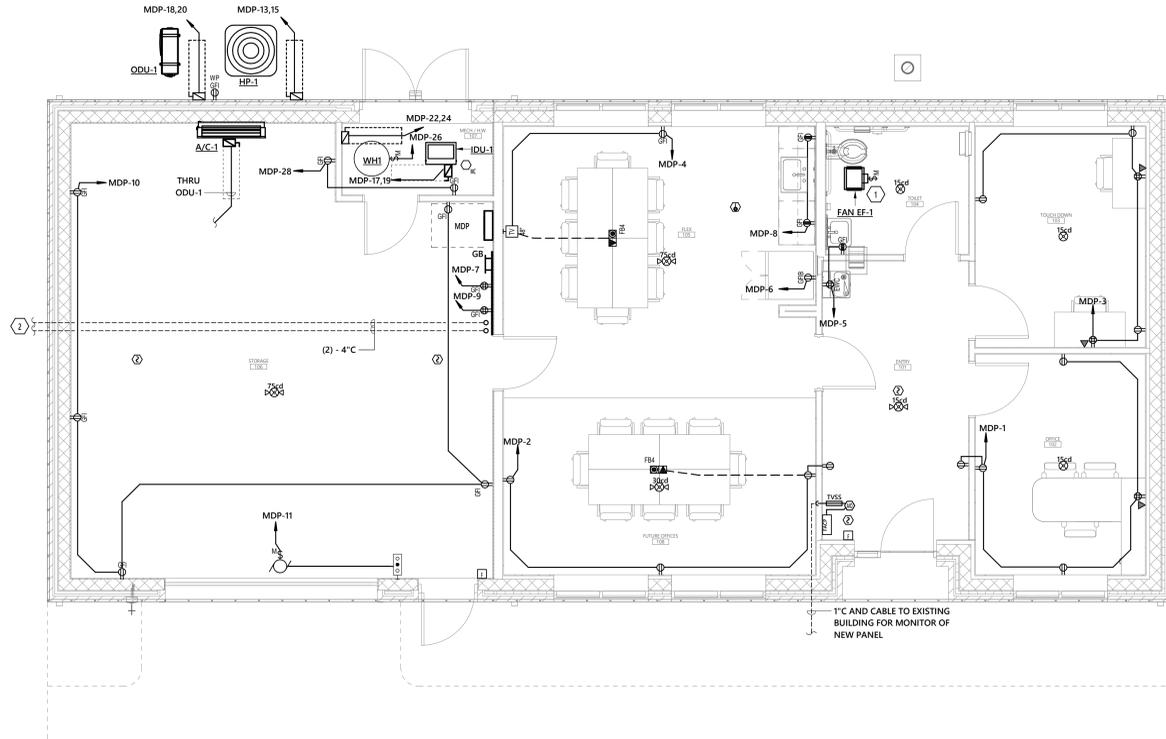
Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

FIRST FLOOR AND ROOF POWER PLAN

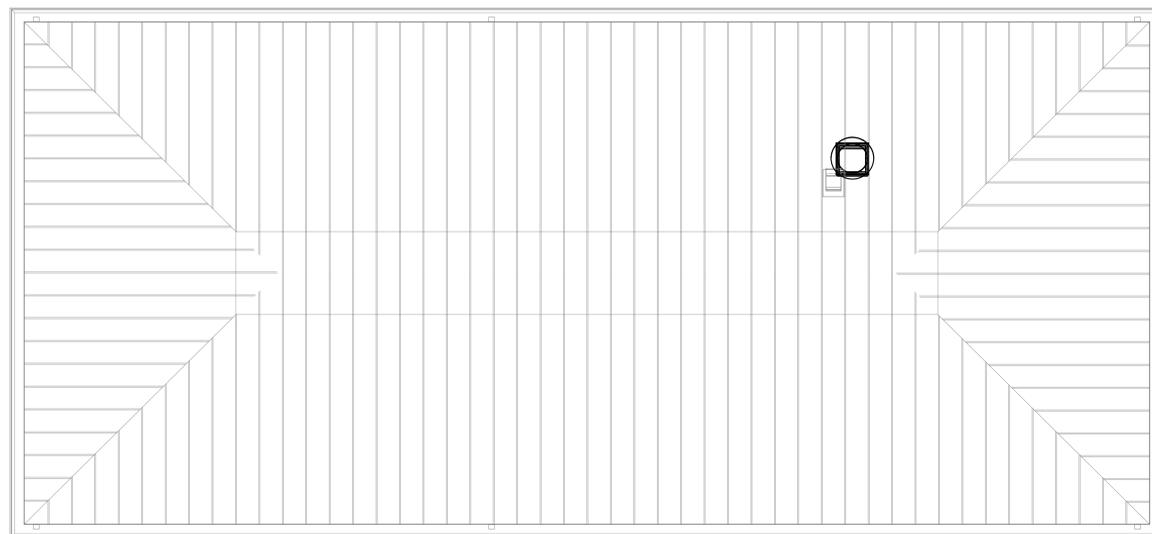
E2.11

ELECTRICAL PLAN KEYED NOTES:

1. PLACE EXHAUST FAN ON LOCAL LIGHTING CIRCUIT. INTERLOCK WITH LOCAL LIGHTING CONTROLS.
2. PROVIDE (2)-4" CONDUIT FROM IT ROOM TO PROPERTY LINE FOR TELEPHONE/DATA SERVICE. CONDUIT LOCATION, SIZE, AND BENDING RADIUS SHALL BE COORDINATED WITH UTILITY BEFORE INSTALLATION BASED ON UTILITY COORDINATION. PROVIDE LONG SWEEPING ELBOWS FOR FIBER OPTIC ENTRY.



1 FIRST FLOOR POWER PLAN  
1/4" = 1'-0"



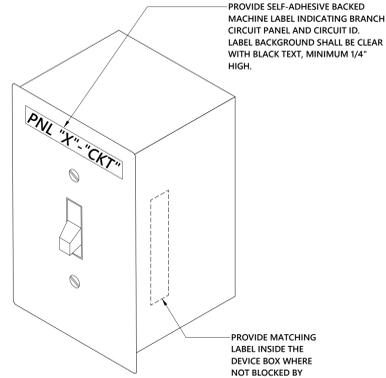
2 ROOF POWER PLAN  
1/4" = 1'-0"

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND CONSENTATION TO THE ARCHITECT.

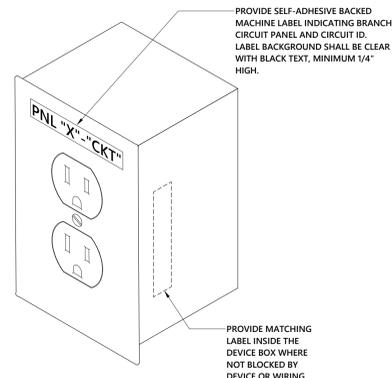


10-21-2025

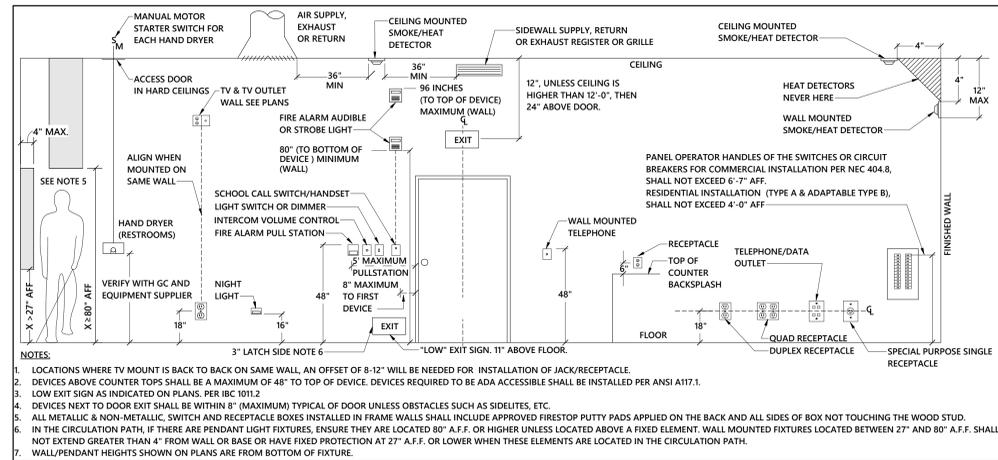
Crooked Creek WRF Building



**3 SWITCH PLATE AND BOX LABELING**  
NO SCALE

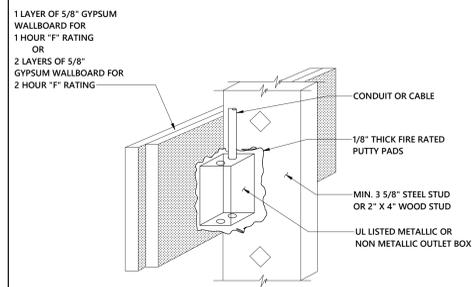


**2 RECEPTACLE PLATE AND BOX LABELING**  
NO SCALE



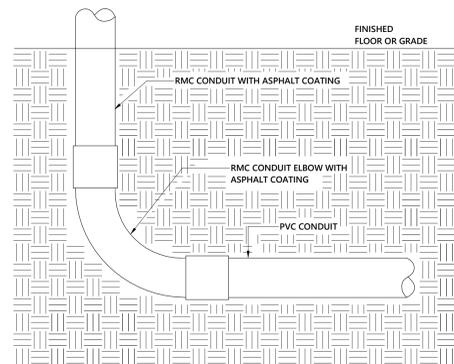
- NOTES:**
- LOCATIONS WHERE TV MOUNT IS BACK TO BACK ON SAME WALL, AN OFFSET OF 8-12" WILL BE NEEDED FOR INSTALLATION OF JACK/RECEPTACLE.
  - DEVICES ABOVE COUNTER TOPS SHALL BE A MAXIMUM OF 48" TO TOP OF DEVICE. DEVICES REQUIRED TO BE ADA ACCESSIBLE SHALL BE INSTALLED PER ANSI A117.1.
  - LOW EXIT SIGN AS INDICATED ON PLANS. PER IBC 1011.2.
  - DEVICES NEXT TO DOOR EXIT SHALL BE WITHIN 8" (MAXIMUM) TYPICAL OF DOOR UNLESS OBSTACLES SUCH AS SIDELITES, ETC.
  - ALL METALLIC & NON-METALLIC SWITCH AND RECEPTACLE BOXES INSTALLED IN FRAME WALLS SHALL INCLUDE APPROVED FIRESTOP PUTTY PADS APPLIED ON THE BACK AND ALL SIDES OF BOX NOT TOUCHING THE WOOD STUD.
  - IN THE CIRCULATION PATH, IF THERE ARE PENDANT LIGHT FIXTURES, ENSURE THEY ARE LOCATED 80" A.F.F. OR HIGHER UNLESS LOCATED ABOVE A FIXED ELEMENT. WALL MOUNTED FIXTURES LOCATED BETWEEN 27" AND 80" A.F.F. SHALL NOT EXTEND GREATER THAN 4" FROM WALL OR BASE OR HAVE FIXED PROTECTION AT 27" A.F.F. OR LOWER WHEN THESE ELEMENTS ARE LOCATED IN THE CIRCULATION PATH.
  - WALL/PENDANT HEIGHTS SHOWN ON PLANS ARE FROM BOTTOM OF FIXTURE.

**1 MOUNTING HEIGHTS OF DEVICES - ELEVATION**  
NOT TO SCALE

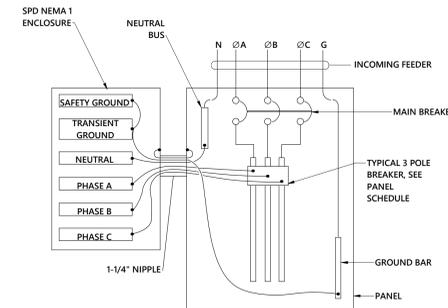


- NOTES:**
- REQUIRED FOR METALLIC AND NON-METALLIC ELECTRICAL BOXES EXCEEDING 16 SQ. INCHES IN AREA OR MULTIPLE BOXES SERVING SAME SPACE.
  - REQUIRED FOR BACK TO BACK BOXES IN THE SAME STUD CAVITY.
  - REQUIRED FOR BOXES EXCEEDING 100 SQ INCHES TOTAL IN 100 SQ FEET OF WALL AREA.
  - THE USE OF PUTTY PADS ADHERENCE IS AT THE DISCRETION OF THE LOCAL AUTHORITY HAVING JURISDICTION.
  - REFER TO UL LISTING OF WALL FOR ADDITIONAL RESTRICTIONS OR INFORMATION.

**7 WALL OUTLET DETAIL**  
NOT TO SCALE

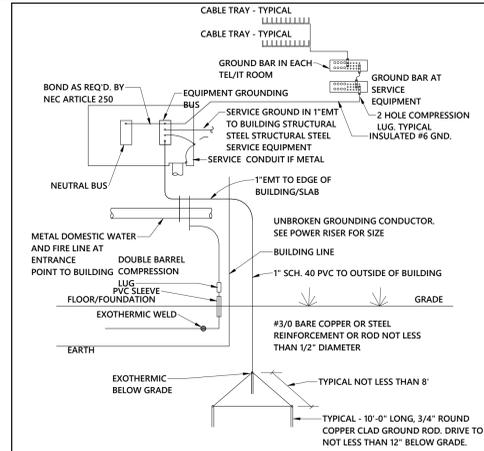


**6 CONDUIT TRANSITION DETAIL**  
NO SCALE

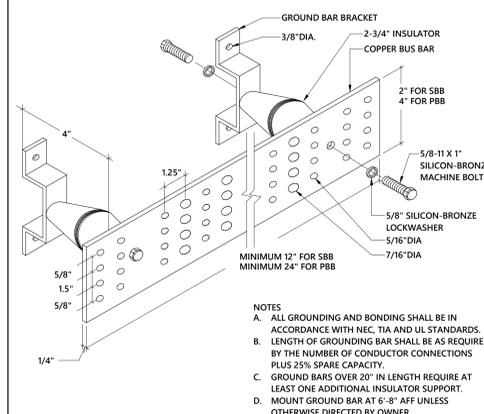


- NOTES:**
- ALL WIRING SHALL BE #6 AWG, UNLESS OTHERWISE NOTED.
  - AVOID SHARP BENDS IN WIRES. ALL WIRE LENGTHS SHALL NOT EXCEED 18" (WHERE POSSIBLE).
  - SEE SPD SPECIFICATION FOR EXACT TYPE FOR LOCATION AS INDICATED ON THE POWER RISER DIAGRAM.

**5 SPD CONNECTION DETAIL**  
NOT TO SCALE

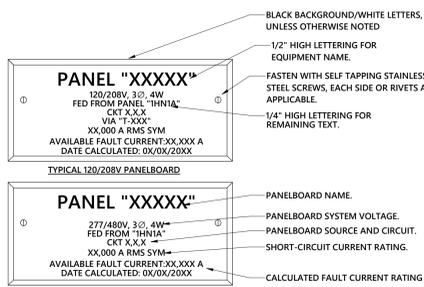


**4 SERVICE GROUND DIAGRAM**  
NOT TO SCALE



- NOTES:**
- ALL GROUNDING AND BONDING SHALL BE IN ACCORDANCE WITH NEC, TIA AND UL STANDARDS.
  - LENGTH OF GROUNDING BAR SHALL BE AS REQUIRED BY THE NUMBER OF CONDUCTOR CONNECTIONS PLUS 25% SPARE CAPACITY.
  - GROUND BARS OVER 20" IN LENGTH REQUIRE AT LEAST ONE ADDITIONAL INSULATOR SUPPORT.
  - MOUNT GROUND BAR AT 6'-8" AFF UNLESS OTHERWISE DIRECTED BY OWNER.

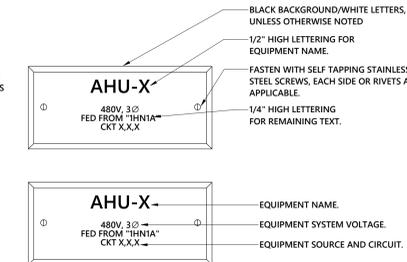
**10 TELECOMMUNICATIONS GROUNDING BAR DETAIL**  
NO SCALE



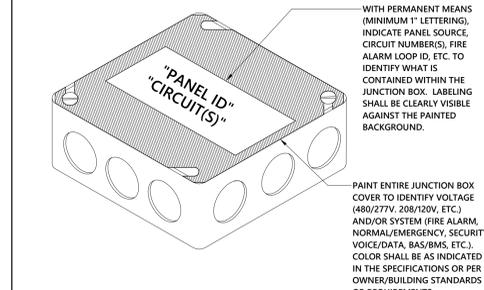
**PANELBOARD NAMEPLATES**

- NOTES:**
- SEE SPECIFICATIONS FOR ADDITIONAL REQUIREMENTS, COLORS, ETC.
  - PROVIDE SHORT-CIRCUIT CURRENT RATING AND AVAILABLE FAULT CURRENT ON EACH NON-DWELLING SERVICE EQUIPMENT NAMEPLATE.

**9 TYPICAL NAMEPLATE DIAGRAM**  
NOT TO SCALE



**EQUIPMENT NAMEPLATES**



- NOTES:**
- ALL JUNCTION BOXES SHALL BE ACCESSIBLE.
  - THE LABELING/IDENTIFICATION INDICATED ABOVE IS INTENDED FOR ALL JUNCTION BOXES EXCEPT AS INDICATED IN NOTE 3.
  - LABELING/IDENTIFICATION FOR JUNCTION BOXES WHICH ARE VISIBLE IN FINISHED SPACES SHALL BE SIMILAR TO ABOVE EXCEPT THE LABELING/IDENTIFICATION SHALL BE LOCATED ON THE INSIDE COVER OF THE JUNCTION BOX.

**8 JUNCTION BOX LABELING/IDENTIFICATION**  
NO SCALE

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

**ELECTRICAL  
DETAILS**

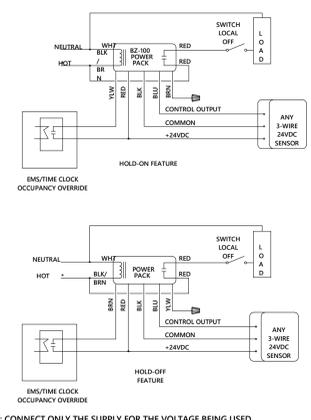
**E6.01**

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND COMPARISON TO THE ARCHITECT.

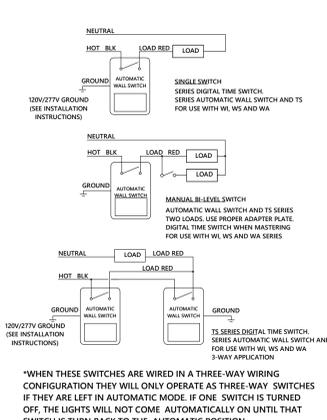


10-21-2025

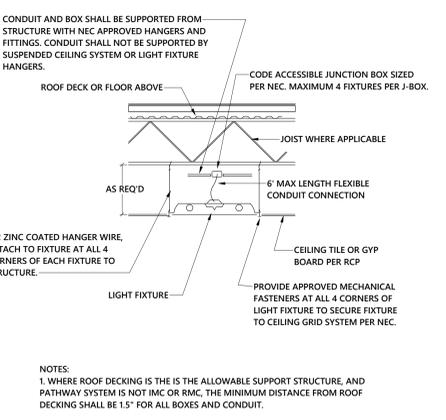
Crooked Creek WRF Building



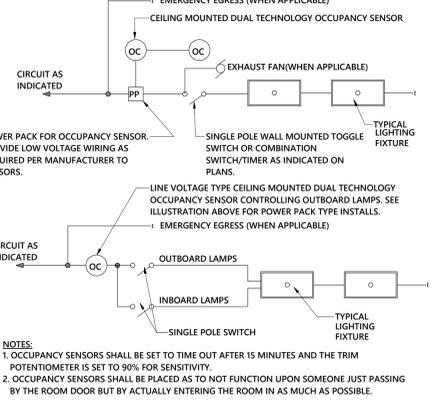
**4 POWER PACK WIRING DIAGRAM**  
NOT TO SCALE



**3 SINGLE POLE OCC. SENSOR SWITCH**  
NOT TO SCALE



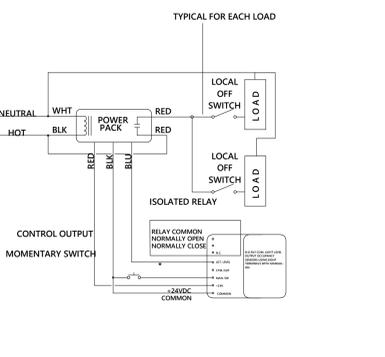
**2 TYPICAL LAY-IN FIXTURE DIAGRAM**  
NOT TO SCALE



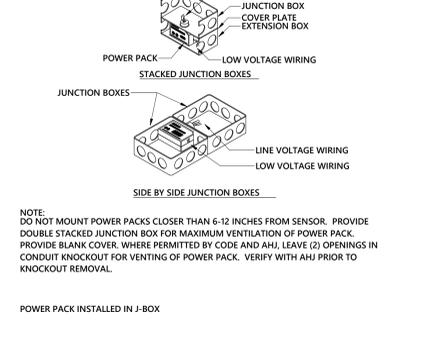
**1 TYPICAL CEILING MOUNTED OCCUPANCY SENSOR WIRING DIAGRAMS**  
NOT TO SCALE

FIRE ALARM SYSTEM MATRIX	BUILDING SYSTEM OUTPUTS											
	ACTIVATE COMMON ALARM SIGNAL											
MANUAL FIRE ALARM PULL BOXES	X	X	X	X	X	X	X	X	X	X	X	X
BUILDING SMOKE DETECTOR	X	X	X	X	X	X	X	X	X	X	X	X
DUCT SMOKE DETECTOR	X	X	X	X	X	X	X	X	X	X	X	X
AREA HEAT DETECTOR	X	X	X	X	X	X	X	X	X	X	X	X
SPRINKLER WATER FLOW	X	X	X	X	X	X	X	X	X	X	X	X
SPRINKLER TAMPER			X	X	X	X	X	X	X	X	X	X
NOTIFICATION DEVICE SHORT CIRCUIT			X	X	X	X	X	X	X	X	X	X
OPEN CIRCUIT			X	X	X	X	X	X	X	X	X	X
GROUND FAULT			X	X	X	X	X	X	X	X	X	X
FIRE ALARM A.C. POWER FAILURE			X	X	X	X	X	X	X	X	X	X
FIRE ALARM SYSTEM LOW BATTERY			X	X	X	X	X	X	X	X	X	X
SPRINKLER DRY SYSTEM PRESSURE			X	X	X	X	X	X	X	X	X	X
SPRINKLER CONTROL LOW/ HIGH PRESSURE			X	X	X	X	X	X	X	X	X	X
BDA SYSTEM			X	X	X	X	X	X	X	X	X	X

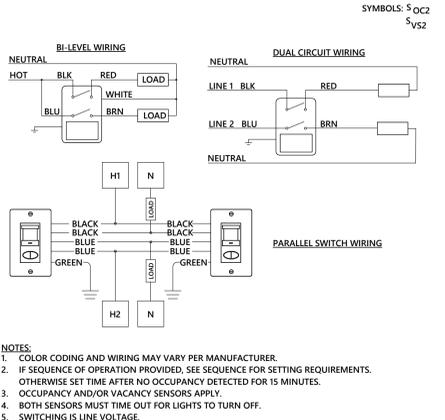
**8 FIRE ALARM MATRIX**  
NOT TO SCALE



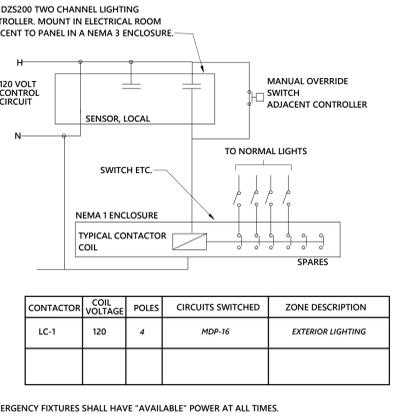
**7 DT-200-300**  
NOT TO SCALE



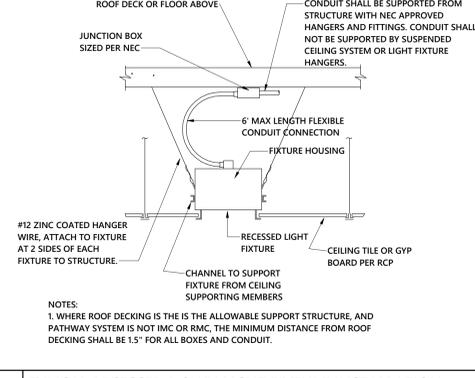
**6 POWER PACK INSTALLATION**  
NOT TO SCALE



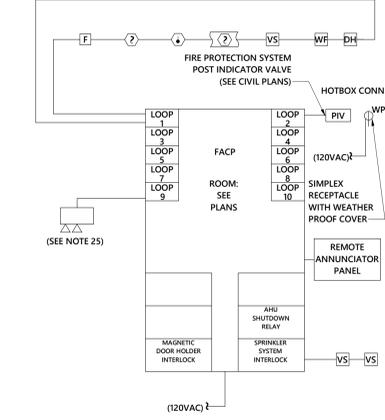
**5 DUAL RELAY WALL SWITCH SENSORS**  
NOT TO SCALE



**11 LIGHTING CONTACTOR DETAIL W-TIMER**  
NOT TO SCALE



**10 TYPICAL RECESSED DOWN LIGHT FIXTURE INSTALLATION DIAGRAM**  
NOT TO SCALE



**9 FIRE ALARM RISER DIAGRAM**  
NOT TO SCALE

- FIRE ALARM NOTES**
- FACP SHALL HAVE A MINIMUM 24HR. BATTERY BACKUP.
  - FACP SHALL BE FULLY ANALOG ADDRESSABLE.
  - FACP SHALL BE CONNECTED TO A UL APPROVED CENTRAL STATION.
  - ZONE PER NFPA 72(3) AND MANUFACTURER'S RECOMMENDATIONS WITH NO ONE ZONE EXCEEDING 15,000 S.F. PER FLOOR.
  - COORDINATE QUANTITY AND LOCATIONS OF DEVICES WITH CONTRACT DRAWINGS.
  - LOCATE SMOKE DETECTOR WITHIN 5' OF THE MAGNETIC HOLD OPEN DOORS. (TYPICAL)
  - LOCATE FIRE ALARM PULL STATION WITHIN 5' OF THE EXIT DOOR.
  - LOCATE SMOKE/HEAT DETECTOR WITHIN 5' OF THE FA EQUIPMENT (FACP, FATC, NAC).
  - LOCATION OF CEILING MOUNTED SMOKE/HEAT DETECTOR SHALL BE FIELD COORDINATED PRIOR TO ROUGH IN. THE DETECTOR SHALL BE A MINIMUM OF 2' AWAY FROM LIGHT FIXTURE AND A MINIMUM OF 3' AWAY FROM AIR DISTRIBUTION DEVICES.
  - AUTOMATIC DOOR CLOSING SHALL BE ACCOMPLISHED BY THE ACTIVATION OF THE BUILDING FIRE ALARM SYSTEM. SMOKE DETECTOR ACTIVATION SHALL ALERT THE BUILDING FIRE ALARM SYSTEM. THE FIRE ALARM SYSTEM SHALL CAUSE ALL HOLD OPEN DOORS TO CLOSE UPON ALARM ACTIVATION IN THE BUILDING.
  - ACTIVATION OF AN ALARM ZONE SHALL CAUSE ALL AIR HANDLING EQUIPMENT TO SHUT DOWN (ALL DAMPERS, AIR HANDLERS AND EXHAUST FANS MUST STOP).
  - ACTIVATION OF KITCHEN HOOD SUPPRESSION SYSTEM PROVIDES SIGNAL TO FACP WHICH IN TURN ACTIVATES ALL ANNUNCIATING ZONES & SHUTS DOWN HOOD SUPPLY AIR. HOOD EXHAUST SHALL CONTINUE TO OPERATE.
  - ELECTRICAL CONTRACTOR SHALL COORDINATE EXACT LOCATIONS OF ALL FLOW, PRESSURE, & TAMPER SWITCHES WITH FIRE PROTECTION CONTRACTOR PRIOR TO INSTALLATION.
  - ALL VISUAL DEVICES WITHIN THE SAME AREA SHALL BE SYNCHRONIZED.
  - ALL FIRE ALARM WIRING SHALL BE IN RED COLORED CONDUIT/FIRE ALARM CABLING SHALL BE PLENUM RATED.
  - PROVIDE MULTI-TEMPORAL SOUNDING CAPABILITY AT ALL AUDIO DEVICES FOR EMERGENCY NOTIFICATION FOR NON VOICE SYSTEMS COMPONENTS.
  - THE FIRE ALARM SYSTEM MANUFACTURER SHALL PROVIDE NOTIFICATION APPLIANCE CIRCUIT (NAC) POWER EXTENDERS AS REQUIRED.
  - THE DUCT SMOKE DETECTORS SHALL COMPLY WITH IFC 907.2.12.1.2 AND 907.3.1.
  - PROVIDE DITEK #DTK-DF12051 SERIES OR EQUAL TVSS FOR 120V SUPPLY TO FIRE ALARM CONTROL PANELS, WITH TVSS DRY CONTACT TO BE MONITORED BY FACP. PROVIDE DITEK DTK-2MHP24F-WB OR EQUAL FOR ALL FIRE ALARM CABLES THAT EXIT THE PHYSICAL BUILDING. TAMPER SWITCHES DTK-2MHP24B-WB, AND EACH UB/EXTENDER FIRE ALARM PANEL, NAC, PIV, DC SURGE: DTK-2MHP24B-WB OR EQUAL. DIALER SURGE: DTK-2MHP24B-FIBER MEDIA CONVERTER. PROTECTOR DTK-PVPP OR EQUAL.
  - THE CIRCUIT FEEDING THE FIRE ALARM PANEL IS DEDICATED FOR THE FIRE ALARM ONLY. BREAKER SHALL BE PROVIDED WITH A LABEL "FIRE ALARM CIRCUIT" AND SHALL BE RED. PROVIDE BREAKER LOCK ON DEVICE.
  - PROVIDE REMOTE LIGHT WITH TEST SWITCH FOR DUCT SMOKE DETECTOR ON CEILING WHERE UNIT IS ABOVE CEILING.
  - CONTRACTOR SHALL INCLUDE IN BID LABOR AND MATERIAL FOR UP TO (2) DUCT DETECTORS, (5) ANNUNCIATION DEVICES, (2) SMOKE DETECTORS AND (2) PULL STATIONS 100' FROM LOCAL PANEL (IN WALL) AS REQUIRED BY LOCAL AHJ/ENGINEER. INCLUDE ALL PROGRAMMING COSTS.
  - CONTRACTOR RESPONSIBLE FOR SHOP DRAWINGS AS REQUIRED BY LOCAL AHJ.
  - DUCT DETECTORS SHALL BE VERIFIED WITH THE MECHANICAL DRAWINGS FOR QUANTITY AND LOCATION. TOTAL QUANTITY MINIMUM SHALL BE BASED ON BOTH MECHANICAL SCHEDULES AND MECHANICAL PLAN LOCATIONS AND ELECTRICAL PLANS. WHEN DEVICE QUANTITIES (ELECTRICAL VS. MECHANICAL) ARE IN CONFLICT, PROVIDE THE GREATER QUANTITY OF DETECTORS.
  - DIGITAL ALARM COMMUNICATOR TRANSMITTER SHALL BE ACCEPTABLE TO THE REMOTE CENTRAL STATION AND SHALL COMPLY WITH UL 632. CELLULAR LINE - SINGLE MAIN SOURCE. PROVIDE NAPCO STARLINK (SLD-CMDA-FIRE) FIRE ALARM COMMUNICATOR AND SLE-ANTEXTS0 EXTERNAL ANTENNA TO OR EQUAL AND COORDINATED WITH THE CELLULAR DIAL OUT SERVICE. CELLULAR DIAL OUT SHALL BE BACKED UP AS PART OF BATTERY BACKUP AS WELL AS GENERATOR BACKUP WHERE AVAILABLE. FUNCTIONAL PERFORMANCE: UNIT SHALL RECEIVE AN ALARM, SUPERVISORY, OR TROUBLE SIGNAL FROM FIRE-ALARM CONTROL UNIT AND AUTOMATICALLY CAPTURE A PRESET NUMBER FOR A REMOTE CENTRAL STATION. WHEN CONTACT IS MADE WITH CENTRAL STATION(S), SIGNALS SHALL BE TRANSMITTED. IF SERVICE ON THE CELLULAR LINE IS INTERRUPTED FOR LONGER THAN 45 SECONDS, TRANSMITTER SHALL INITIATE A LOCAL TROUBLE SIGNAL. TRANSMITTER SHALL AUTOMATICALLY REPORT CELLULAR SERVICE RESTORATION TO THE CENTRAL STATION. IF SERVICE IS LOST, TRANSMITTER SHALL INITIATE THE LOCAL TROUBLE SIGNAL.

No.	Description	Date

Package: CONSTRUCTION DOCUMENTS  
Project Number: 2024-043  
Date: 10/21/2025

**ELECTRICAL DETAILS**  
**E6.02**

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING AND COMPENSATION TO THE ARCHITECT.



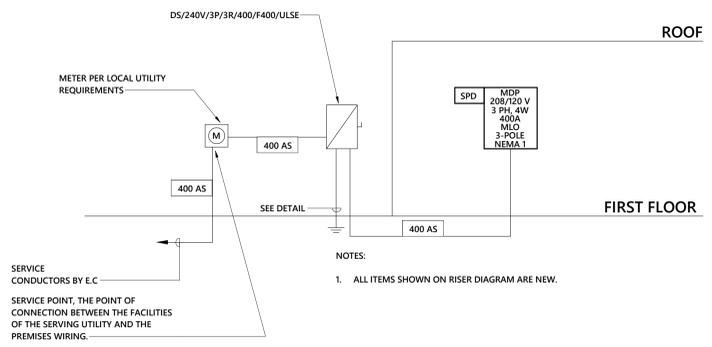
10-21-2025

Crooked Creek WRF Building

**FEEDER SCHEDULE FOR COPPER (<100A) & ALUMINUM...**

FEEDER AMPS	WIRE SIZE TEMP 60°C (CU)	WIRE SIZE TEMP 75°C (CU)	WIRE SIZE TEMP 75°C (AL)
400 AS	(2) 4#3/0, 2-1/2" C	(2) 4-250 KCMIL, 3" C	

NOTES:  
1) FOR TERMINATIONS RATED 100A OR LESS, THE ELECTRICAL CONTRACTOR SHALL VERIFY THE TERMINATIONS ARE LISTED FOR 75°C. WHERE 100A OR LESS RATED TERMINATIONS ARE LISTED 60°C, THE ELECTRICAL CONTRACTOR SHALL USE THE 60°C FEEDER LISTED IN THE TABLE.  
2) WHERE ALUMINUM CONDUCTORS ARE ALLOWED BY THE ENGINEER, THE CONTRACTOR SHALL MAKE EVERY PROVISION TO INSTALL ALUMINUM CONDUCTORS CORRECTLY, INCLUDING TERMINATIONS IN PANELBOARDS, DISCONNECTS, ETC. ALL TERMINALS SHALL BE LISTED SUITABLE FOR ALUMINUM. APPLY OXIDE INHIBITING PASTE TO ALUMINUM CONDUCTORS AT TERMINATIONS.



**1 ELECTRICAL RISER DIAGRAM**  
1/8" = 1'-0"

**MECHANICAL/PLUMBING EQUIPMENT CONNECTION SCHEDULE**

ID	KILLOWATTS	COMPONENT INFORMATION ELECTRIC HEAT HEATING ELEMENT POWER	CIRCUIT INFORMATION EQUIP. WATTS	MOTOR POWER	EQUIPMENT INFORMATION				CIRCUIT INFORMATION LOAD CLASSIFICATION	CIRCUIT INFORMATION WIRE & CONDUIT SIZE	DISCONNECT
					FLA	MCA	MOCPP	VOLT			
FAN EF-1			0.07 hp	0.0 A	0.0 A	0.0 A	120 V	1	VENTILATION	2#12, 1#12G, 3/4" C	F.W.E
HP-1	0.0 kW			0.0 A	16.8 A	20.0 A	208 V	1	MDP-13,15	2#12, 1#12G, 3/4" C	208V/2P/3R/30/FPN
IDU-1	0.0 kW	5.51 kVA		25.0 A	26.5 A	30.0 A	208 V	1	MDP-17,19	2#10, 1#10G, 3/4" C	208V/2P/30/FPN
A/C-1	0.0 kW	0.00 kVA		0.0 A	1.0 A	0.0 A	208 V	1		2#10, 1#10G, 3/4" C	MOTOR RATED SWITCH
ODU-1	0.0 kW	0.0 kW	4.49 kVA	0.0 A	21.6 A	25.0 A	208 V	1	MDP-18,20	2#10, 1#10G, 3/4" C	208V/2P/3R/30/FPN

**PLUMBING EQUIPMENT SCHEDULES**

SYM.	DESCRIPTION	SPECIFICATION	DISCONNECT SIZE	FEEDER SIZE
WH1	ELECTRIC WATER HEATER, COMMERCIAL TANK TYPE, WALL MOUNTED WITH HOLDRITE.	ELEC: 208V, 1.5 KW, 1 PHASE	30/FPN-2P	2#10, 1#10G, 3/4" C

**LIGHTING FIXTURE SCHEDULE**

TYPE	DESCRIPTION	MINIMUM LUMENS	CCT	TOTAL FIXTURE WATTAGE	DRIVER	VOLTAGE	MANUFACTURER	MODEL	REMARKS
A	2X4 LED LAY-IN TROFFER	4,500	4000K	37 W	INTEGRAL LED DRIVER (STANDARD 0-10V DIMMING)	UNIV	METALUX	24C22-45-UNV-L84 0-CD1-U	UL LISTED DAMP LOCATIONS DLC LISTED
AE	2X4 LED LAY-IN TROFFER	4,500	4000K	37 W	INTEGRAL LED DRIVER (STANDARD 0-10V DIMMING)	UNIV	METALUX	SAME AS "A" WITH BATTERY BACKUP	UL LISTED DAMP LOCATIONS DLC LISTED
D	6" RECESSED LED DOWNLIGHT	1,500	3000K	16 W	INTEGRAL LED DRIVER (STANDARD 0-10V DIMMING)	UNIV	PORTFOLIO	LD6C-15-90-30-1-W-EM7	UL CERTIFIED WET LOCATION
E	THERMOPLASTIC EXIT SIGN - WALL MOUNT			1 W	INTEGRAL LED DRIVER	UNIV	SURE-LITES	SLX	NON-BATTERY; SEE PLANS FOR FACE STYLE AND CHEVRON LOCATIONS UL LISTED FOR DAMP LOCATIONS
OW1	EXTERIOR WALL MOUNT	1,200	3000K	70 W	INTEGRAL LED DRIVERS (2)	UNIV	MCGRAW-EDISON	1ST-SA1-F-830-U-T3-BK	COLOR CHOSEN BY ARCHITECT LS 101 EMERGENCY COMPLIANT TYPE III DISTRIBUTIONS WET LOCATION
S	4 FT. LED STRIP	2,500	4000K	14 W	INTEGRAL LED DRIVER (STANDARD 0-10V DIMMING)	UNIV	METALUX	4-SNX-225L-UNV-L840	PROVIDE CHAIN FOR PENDANT MOUNTING PROVIDE WIRE GUARD LENSED DLC LISTED
SE	4 FT. LED STRIP	2,500	4000K	14 W	INTEGRAL LED DRIVER (STANDARD 0-10V DIMMING)	UNIV	METALUX	SAME AS "S" WITH BATTERY BACKUP	PROVIDE CHAIN FOR PENDANT MOUNTING PROVIDE WIRE GUARD LENSED DLC LISTED
SWE	4 FT. WALL MOUNTED LED STRIP	2,500	4000K	24 W	INTEGRAL LED DRIVER (STANDARD 0-10V DIMMING)	UNIV	METALUX	4BCLED-LD4-24HL-UNV-EL7W-L840-1	FIXTURE MUST BE SURFACE WALL MOUNTING PROVIDE WIRE GUARD LENSED DLC LISTED

NOTE: IF MINIMUM LUMENS IS EQUAL TO "0", THE CELL WILL BE FILLED IN SOLID BLACK SHADING.

VOLTAGE: 208Y/120 3Ø		PANEL: MDP		FED FROM:										
MOUNTING: SURFACE		MAIN TYPE: MLO		MFR: SIEMENS										
ENCLOSURE: NEMA1		PHASE: 3		TYPE: P1										
MAIN: 400 A		WIRE: 4		AIC: 22 KAIC										
LC Abbr	Load Served	Wire	Trip	Ckt No	Pole	A	B	C	Pole	Ckt No	Trip	Wire	Load Served	LC Abbr
R...	REC - OFFICE 102	12	20 A	1	1	1.08	1.26			1	2	20 A	REC - FUTURE OFFICES 108	R...
R...	REC - TOUCH DOWN 103	12	20 A	3	1		1.26	0.36		1	4	20 A	REC - FLEX 105	R...
R...	EWG - ENTRY 101	12	20 A	5	1		1.18	1.00		1	6	20 A	REFRIGERATOR - FLEX 105	R...
R...	REC - DATA	12	20 A	7	1	1.00	0.36			1	8	20 A	REC - KITCHEN	R...
R...	REC - DATA	12	20 A	9	1		1.00	0.90		1	10	20 A	REC - STORAGE 106/MECH. 107	R...
M...	ROLLING DOOR STORAGE 106	12	20 A	11	1			1.00	0.48	1	12	20 A	LIGHTS - OFFICE	LI...
CO	HP-1	12	20 A	13	2	1.53	0.10			1	14	20 A	LIGHTS - STORAGE	LI...
O...		12	20 A	15			1.53	0.33		1	16	20 A	LIGHTS - EXTERIOR	LI...
CO	IDU-1	10	30 A	17			2.76	2.25		2	18	25 A	ODU-1	CO
O...			19	2						2	20			O...
Sp...	SPARE	-	20 A	21	1		0.00	0.75		2	22	20 A	WH-1	WA
Sp...	SPARE	-	20 A	23	1			0.00	0.75	2	24	20 A	WH CIRCULATOR	WA
Sp...	SPARE	-	20 A	25	1		0.00	0.20		1	26	20 A	REC - ROOM 106 & 107	M...
Sp...	SPARE	-	20 A	27	1			0.00	0.36	1	28	20 A	SPARE	R...
Sp...	SPARE	-	20 A	29	1			0.00	0.00	1	30	20 A	SPARE	Sp...
Sp...	SPARE	-	20 A	31	1	0.00	--	--	--	1	32	--	SPACE ONLY	Sp...
	SPACE ONLY	-	--	33	1	--	--	--	--	1	34	--	SPACE ONLY	
	SPACE ONLY	-	--	35	1	--	--	--	--	1	36	--	SPACE ONLY	
	SPACE ONLY	-	--	37	1	--	0.03	--	--	1	38	--	SPACE ONLY	
	SPACE ONLY	-	--	39	1	--	--	0.03	--	3	40	30 A	SPD	MIS
	SPACE ONLY	-	--	41	1	--	--	--	0.03	--	42	--	SPACE ONLY	C.

LOAD	Connected Load	Demand Factor	Estimated Demand	NOTES:
L LIGHTS	0.91 kVA	125.00%	1.13 kVA	1. BREAKER FRAME SHALL BE AS REQ'D PER PANEL AIC RATING.
LE LIGHTING - EXTERIOR	0.00 kVA	0.00%	0.00 kVA	2. SHALL BE FULLY RATED - SERIES RATINGS NOT ALLOWED.
H HEATING	0.00 kVA	0.00%	0.00 kVA	3. ALL BUSSING, INCL GND AND NEUTRAL SHALL BE COPPER.
C COOLING	13.07 kVA	100.00%	13.07 kVA	4. ALL INCOMING PANEL & BRKR LUGS SHALL MATCH FEEDERS.
V VENTILATION	0.00 kVA	0.00%	0.00 kVA	5. PROVIDE HINGED DOOR-IN-DOOR WITH OUTER DOOR LOCK.
M MOTORS	1.20 kVA	100.00%	1.20 kVA	6. PROVIDE METAL DIRECTORY FRAME.
K KITCHEN	0.00 kVA	0.00%	0.00 kVA	7. PROVIDE GFI BREAKER.
R RECEPTACLES	9.76 kVA	100.00%	9.76 kVA	8. PROVIDE BREAKER LOCK-ON DEVICE. BREAKER SHALL BE RED.
WH WATER HEATER	1.50 kVA	100.00%	1.50 kVA	
MS MISC.	0.10 kVA	100.00%	0.10 kVA	
S Spare	0.00 kVA	0.00%	0.00 kVA	
E ELEVATOR	0.00 kVA	0.00%	0.00 kVA	
LD LALNDRY	0.00 kVA	0.00%	0.00 kVA	
EV EV CHARGING	0.00 kVA	0.00%	0.00 kVA	

TOTAL KVA...	26.53 kVA	TOTAL PER PHASE: (CONNECTED)	LOAD CLASSIFICATION ABBREVIATIONS (CONT.)
TOTAL KVA (DEMAND):	26.76 kVA	91.8 A 54.4 A 82.4 A	F - FEEDER FOR DOWN STREAM PANEL. LOADS ARE INCLUDED IN THE PANEL LOAD SUMMARY.
TOTAL AMP...	74 A		
TOTAL AMP (DEMAND):	74 A	TOTAL AMP. (DEMAND) x 125%	92.8 A







**STEWART**

101 N. TRYON ST., #1400 FIRM LICENSE #: F-1536  
CHARLOTTE, NC 28202 www.stewartinc.com  
T 704.334.7925 PROJECT #: C25011



FINAL DRAWING -  
NOT RELEASED FOR CONSTRUCTION

Crooked Creek WRF Building

**DEMOLITION LEGEND:**

SYMBOL	DESCRIPTION
	REMOVE BUILDING
	REMOVE ASPHALT
	REMOVE CONCRETE
	REMOVE WALL
	COORDINATE LIGHT POLE REMOVAL
	LIMITS OF DISTURBANCE

**NOTES:**

- SEE SHEET C0.10 FOR GENERAL AND DEMOLITION NOTES.

**DEMOLITION KEY:**

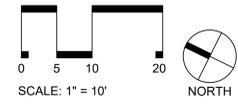
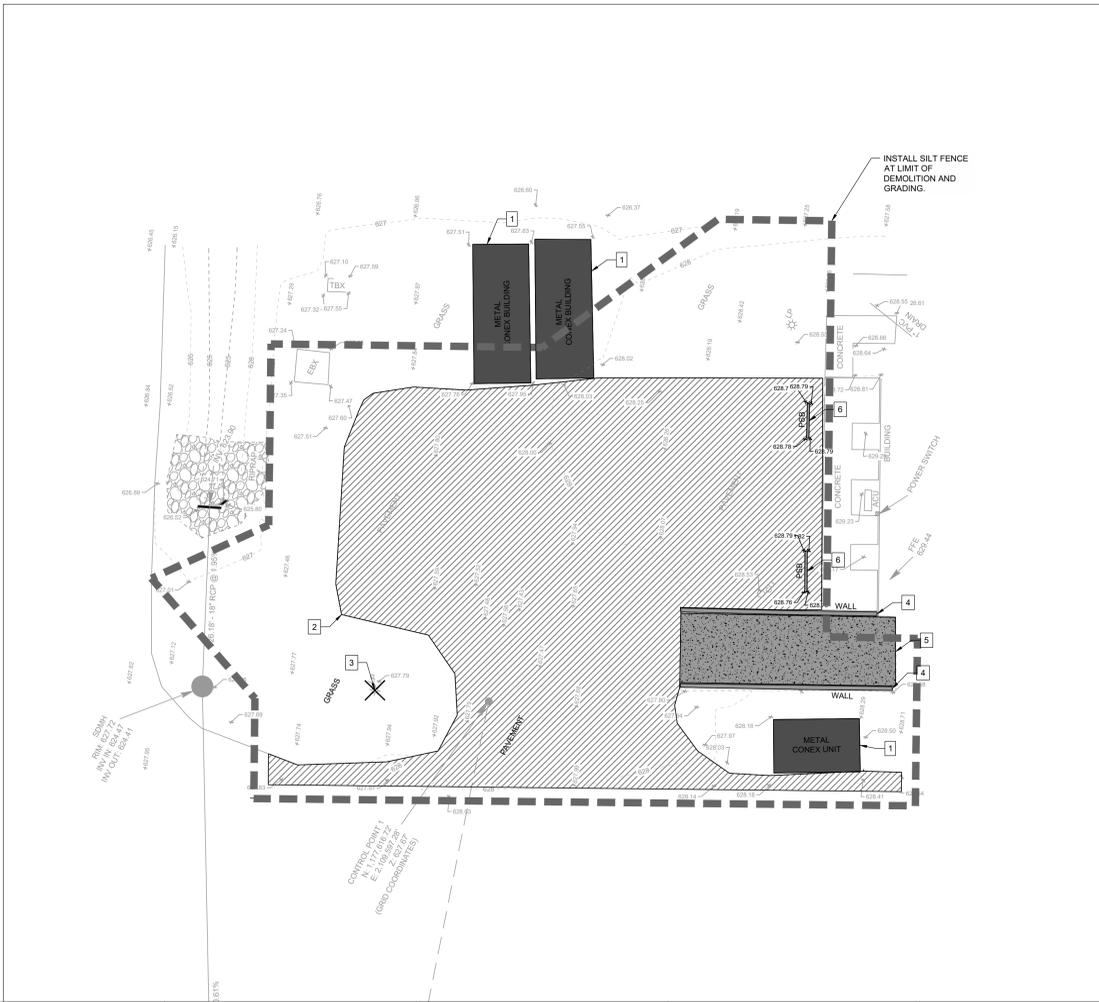
No.	Description
1	OWNER TO REMOVE 3 METAL CONNEX BUILDINGS
2	REMOVE ASPHALT
3	REMOVE AND RELOCATE EXISTING LIGHT POLE AND FIXTURE
4	REMOVE WALL
5	REMOVE CONCRETE RAMP
6	REMOVE WHEEL STOP
7	

No.	Description	Date

Package: 100% CONST DOCUMENTS  
Project Number: C25011  
Date: 10/30/2025

DEMOLITION PLAN

C2.00



D  
C  
B  
A

1 2 3 4 5

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC REPRODUCTION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND IN CONNECTION TO THE ARCHITECT.



**STEWART**

101 N. TRYON ST., #1400 FIRM LICENSE #: F-1536  
 CHARLOTTE, NC 28202 www.stewartinc.com  
 T 704.334.7925 PROJECT #: C25011



FINAL DRAWING -  
 NOT RELEASED FOR CONSTRUCTION

**Crooked Creek WRF Building**

No.	Description	Date

Package: 100% CONST DOCUMENTS  
 Project Number: C25011  
 Date: 10/30/2025

SITE PLAN

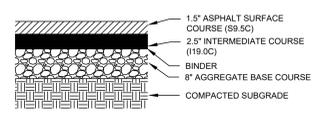
**C3.00**

D

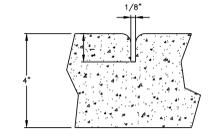
C

B

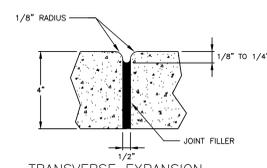
A



**1 HEAVY DUTY ASPHALT SECTION** NTS



GROOVE JOINT IN SIDEWALK

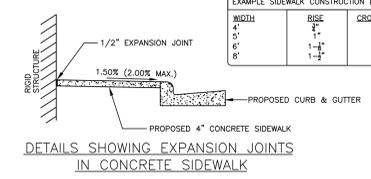


TRANSVERSE EXPANSION JOINT IN SIDEWALK

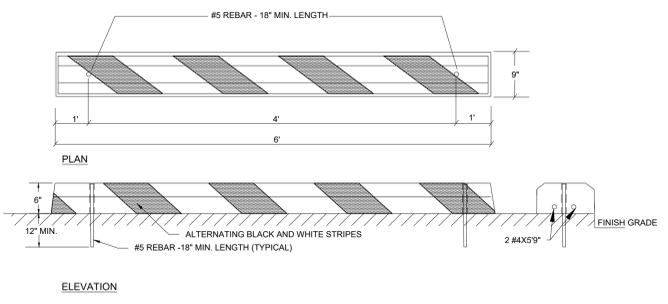
- GENERAL NOTES:**
1. A GROOVE JOINT 1" DEEP WITH 1/8" RADI SHALL BE REQUIRED IN THE CONCRETE SIDEWALK WITH JOINT SPACING EQUAL TO THE WIDTH OF SIDEWALK, UP TO 10' WIDTH. WIDER THAN 10' REQUIRES SPECIAL DESIGN.
  2. ONE 1/2" EXPANSION JOINT WILL BE REQUIRED AT INTERVALS OF NOT MORE THAN 45' AND MATCHING EXPANSION/CONSTRUCTION JOINT IN ADJACENT CURB. A SEALED 1/2" EXPANSION JOINT WILL BE REQUIRED WHERE THE SIDEWALK JOINS ANY RIGID STRUCTURE.
  3. CONCRETE COMPRESSIVE STRENGTH SHALL BE 3600 PSI. IN 28 DAYS.
  4. ZONING CONDITIONS MAY REQUIRE ADDITIONAL WIDTH SIDEWALKS WHICH SHALL SUPERSEDE THESE STANDARD DIMENSIONS SHOWN.
  5. LIDS FOR JUNCTION BOXES AND UTILITY VAULTS SHALL BE NON-SKID AS SPECIFIED BY ENGINEER.
  6. JOINT MATERIALS SHALL LIMIT SHRINK/SWELL SO POST CONSTRUCTION INSTALLATION RESULTS IN A MAXIMUM OF 1/4" FROM FLUSH.

**EXAMPLE SIDEWALK CONSTRUCTION DIMENSIONS:**

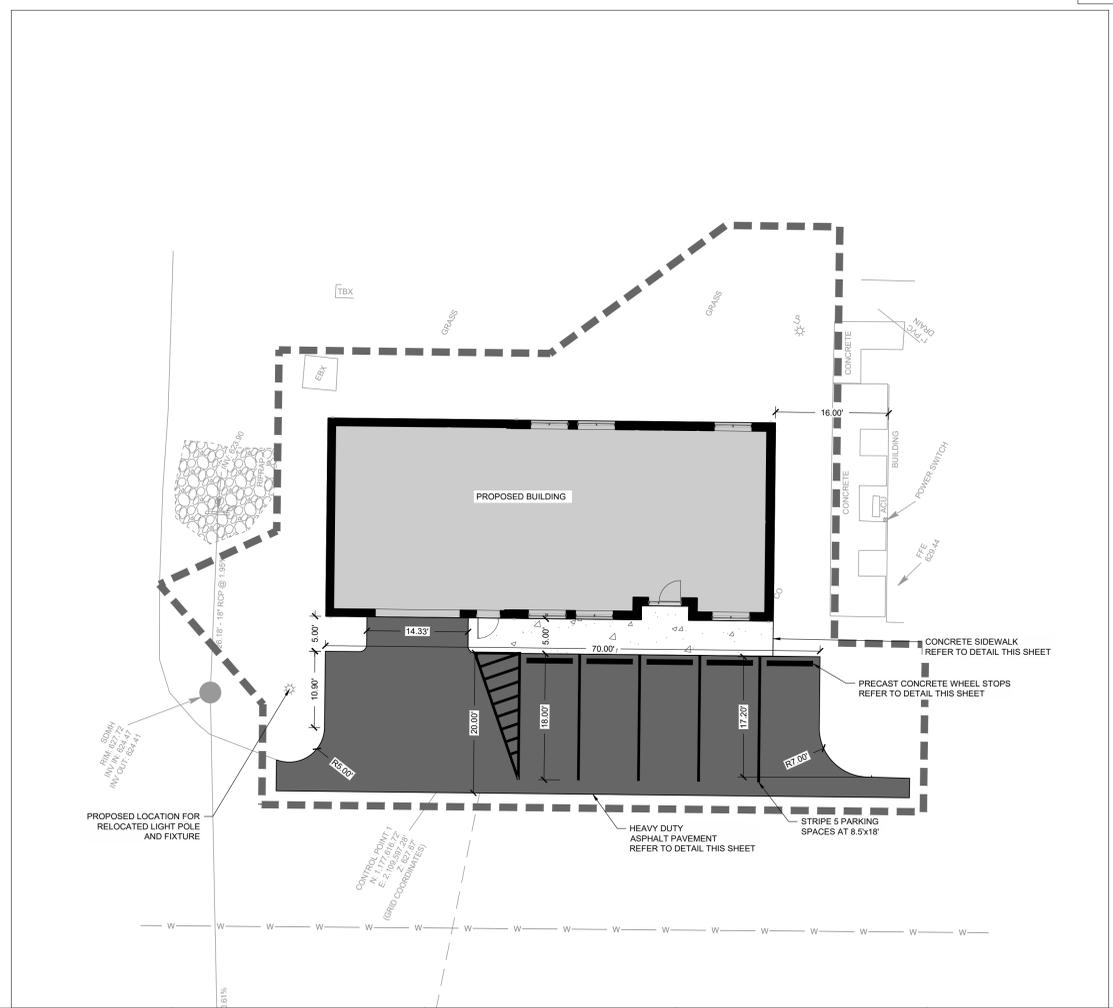
WIDTH	RISE	CROSS-SLOPE
4'	1"	1.56%
5'	1"	1.67%
6'	1-1/4"	1.56%
8'	1-1/2"	1.56%



DETAILS SHOWING EXPANSION JOINTS IN CONCRETE SIDEWALK



**3 CONCRETE WHEELSTOP SECTION** NTS

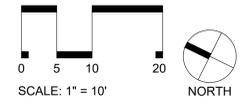


**SITE LEGEND:**

SYMBOL	DESCRIPTION
[Solid Grey Box]	PROPOSED BUILDING
[Diagonal Hatching Box]	HEAVY DUTY ASPHALT
[Dotted Box]	LIGHT DUTY CONCRETE
[Dashed Line]	LIMITS OF DISTURBANCE

**NOTES:**

1. SEE SHEET C0.10 FOR GENERAL AND SITE NOTES.



THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND IN CONNECTION TO THE ARCHITECT.



**STEWART**

101 N. TRYON ST., #1400 FIRM LICENSE #: F-1536  
 CHARLOTTE, NC 28202 www.stewartinc.com  
 T 704.334.7925 PROJECT #: C25011

FINAL DRAWING -  
 NOT RELEASED FOR CONSTRUCTION

**Crooked Creek WRF Building**

No.	Description	Date

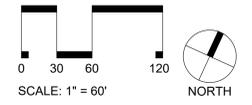
Package: 100% CONST DOCUMENTS  
 Project Number: C25011  
 Date: 10/30/2025

**SITE PLAN  
 PROPOSED  
 CONNECTOR DRIVE**

**C3.10**



**1 HEAVY DUTY ASPHALT SECTION** NTS      **2 GRAVEL SECTION** NTS



L:\Projects\2025\C25011 - Crooked Creek WRF Office Building\DWGS2 - 100% CDS-Sheets\C3.10 Site Plan - Driveways.dwg Nov 17, 2025 - 2:09pm

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND/OR COMPLETION TO THE ARCHITECT.



**STEWART**

101 N. TRYON ST., #1400 FIRM LICENSE #: F-1536  
 CHARLOTTE, NC 28202 www.stewartinc.com  
 T 704.334.7925 PROJECT #: C25011

FINAL DRAWING --  
 NOT RELEASED FOR CONSTRUCTION

**Crooked Creek WRF Building**

No.	Description	Date

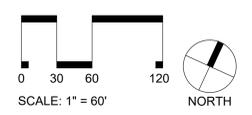
Package: 100% CONST DOCUMENTS  
 Project Number: C25011  
 Date: 10/30/2025

**SITE PLAN  
 PROPOSED  
 CONNECTOR DRIVE**

**C3.10**



**1 HEAVY DUTY ASPHALT SECTION NTS**      **2 GRAVEL SECTION SECTION NTS**



**CREECH & ASSOCIATES**  
 1000 W. Morehead St.  
 Suite 120  
 Charlotte, NC 28208  
 p 704.376.6000  
 www.creechassociates.com

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND IN CONNECTION TO THE ARCHITECT.



**STEWART**

101 N. TRYON ST., #1400 FIRM LICENSE #: F-1536  
 CHARLOTTE, NC 28202 www.stewartinc.com  
 T 704.334.7925 PROJECT #: C25011

FINAL DRAWING —  
 NOT RELEASED FOR CONSTRUCTION

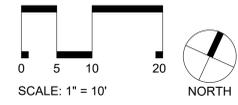
**Crooked Creek WRF Building**

No.	Description	Date

Package: 100% CONST DOCUMENTS  
 Project Number: C25011  
 Date: 10/30/2025

**SITE PLAN  
 PROPOSED  
 CONNECTOR DRIVE -  
 ENLARGEMENT**

**C3.11**



L:\Projects\2025\C25011 - Crooked Creek WRFTP Office Building\DWGS2 - 100% CDS-Sheets\C25011-C3 10 Site Plan - Driveway.dwg Nov 17, 2025 - 2:09pm

D  
C  
B  
A

1 2 3 4 5

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND IN CONNECTION TO THE ARCHITECT.



**STEWART**

101 N. TRYON ST., #1400 FIRM LICENSE #: F-1536  
 CHARLOTTE, NC 28202 www.stewartinc.com  
 T 704.334.7925 PROJECT #: C25011



FINAL DRAWING -  
 NOT RELEASED FOR CONSTRUCTION

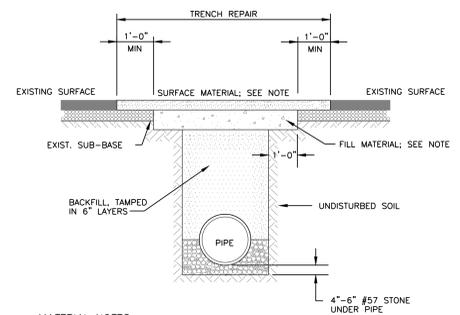
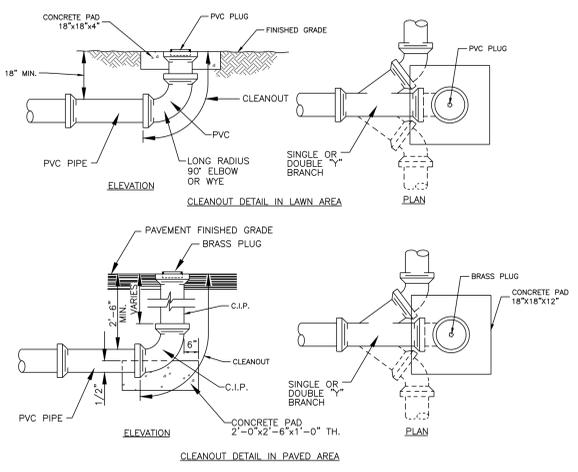
Crooked Creek WRF Building

No.	Description	Date

Package: 100% CONST DOCUMENTS  
 Project Number: C25011  
 Date: 10/30/2025

GRADING, STORM DRAINAGE AND UTILITY PLAN

**C5.00**



**MATERIAL NOTES**

- WHERE FINISHED SURFACE WILL BE ASPHALT, CONTRACTOR SHALL UTILIZE FILL MATERIAL TYPE 1 AND SURFACE SHALL BE PAVED AS SHOWN ON PLANS.
- WHERE FINISHED GRADE WILL BE NON-TRAFFIC AREAS CONTRACTOR SHALL UTILIZE FILL MATERIAL TYPE 2 AND SURFACE MATERIAL SHALL BE UNCOMPACTED TOPSOIL.

FILL MATERIAL TYPE 1  
 8" ABC STONE OR 6" BLACK BASE

FILL MATERIAL TYPE 2  
 COMPACTED SELECT FILL

**1 SANITARY SEWER CLEANOUT SECTION NTS**

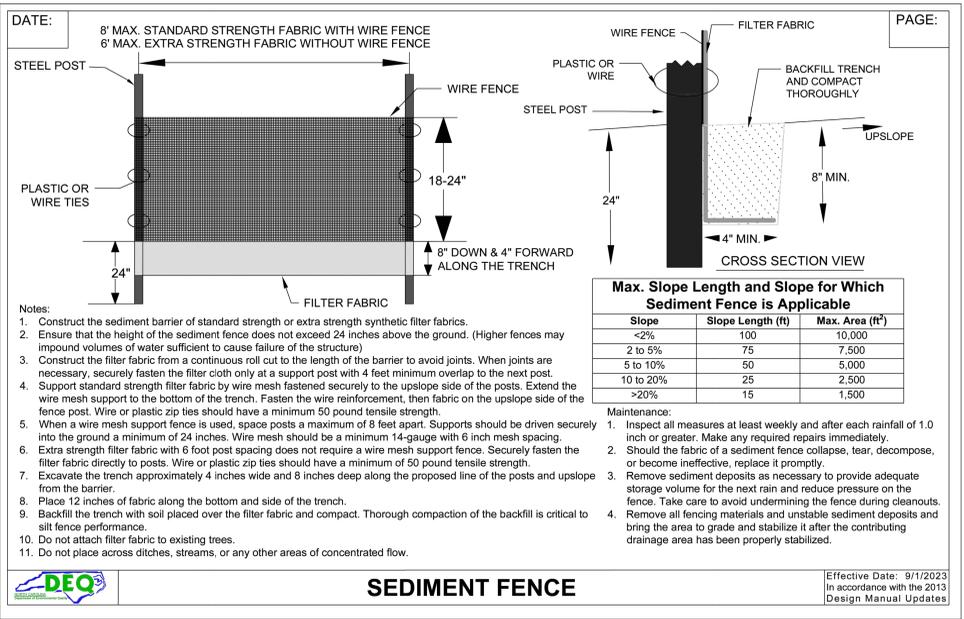
**2 UTILITY TRENCH REPAIR SECTION NTS**

**GRADING LEGEND:**

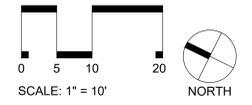
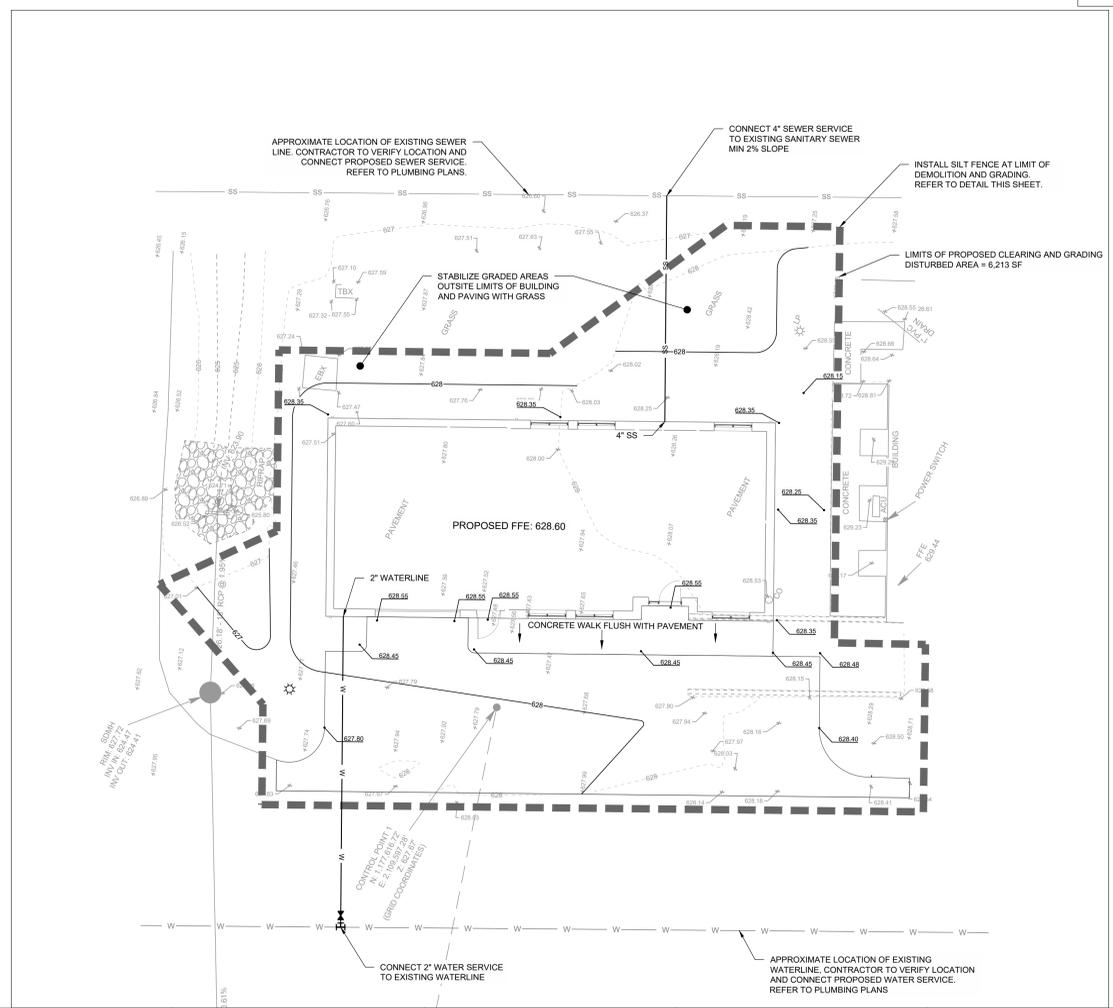
SYMBOL	DESCRIPTION
	FLOW DIRECTION
	PROPOSED ELEVATION
	PROPOSED MAJOR CONTOUR
	PROPOSED MINOR CONTOUR
	EXISTING MAJOR CONTOUR
	EXISTING MINOR CONTOUR
	LIMITS OF DISTURBANCE

**NOTES:**

- SEE SHEET C0.10 FOR GENERAL AND GRADING NOTES.



**3 SILT FENCE SECTION NTS**



L:\Projects\2025\C25011 - Crooked Creek WRF Office Building\DWGS - 100% CDS-Sheets\C25011-CS-00 Grading & Storm Drainage Planning Oct 30, 2025 - 11:26am

GRADING LEGEND:	
SYMBOL	DESCRIPTION
	FLOW DIRECTION
	PROPOSED ELEVATION
	PROPOSED MAJOR CONTOUR
	PROPOSED MINOR CONTOUR
	EXISTING MAJOR CONTOUR
	EXISTING MINOR CONTOUR
	LIMITS OF DISTURBANCE

NOTES:  
 1. SEE SHEET C0.10 FOR GENERAL AND GRADING NOTES.

**CREECH & ASSOCIATES**  
 1000 W. Morehead St.  
 Suite 120  
 Charlotte, NC 28208  
 p 704.376.6000  
 www.creechassociates.com

THESE DOCUMENTS PROVIDED BY CREECH & ASSOCIATES, P.A. ARE SUBJECT TO THE ARCHITECTURAL WORKS COPYRIGHT PROTECTION ACT AS INTELLECTUAL PROPERTY. SIMILAR PROTECTION IS ALSO APPLICABLE TO ELECTRONIC INFORMATION IN ANY FORM. THE USE OF THESE DOCUMENTS OR THE ELECTRONIC INFORMATION THAT PRODUCED THEM IS PROHIBITED UNLESS OTHERWISE PROVIDED IN WRITING BY AND CONSENTATION TO THE ARCHITECT.



**STEWART**

101 N. TRYON ST., #1400 FIRM LICENSE #: F-1536  
 CHARLOTTE, NC 28202 www.stewartinc.com  
 T 704.334.7925 PROJECT #: C25011



FINAL DRAWING -  
 NOT RELEASED FOR CONSTRUCTION

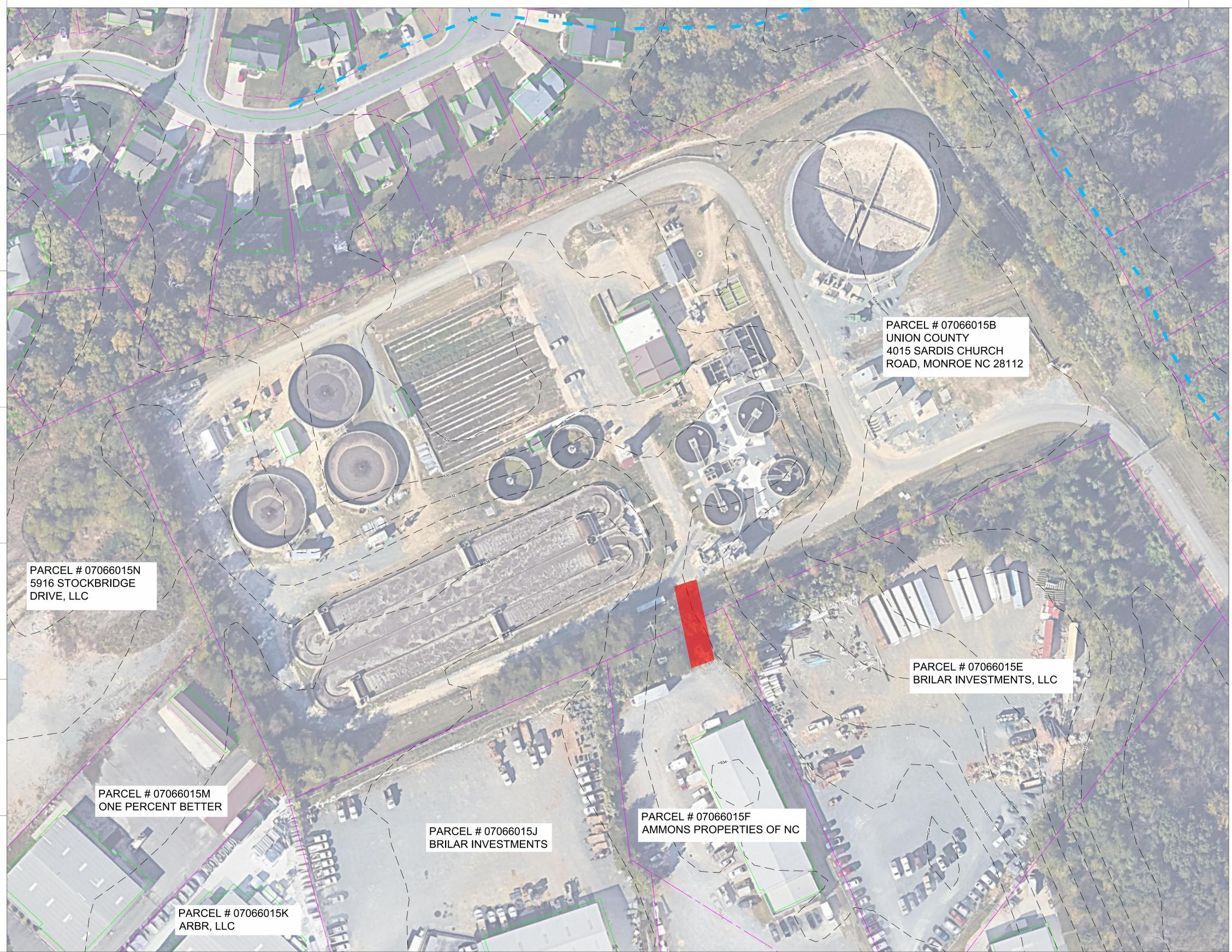
**Crooked Creek WRF Building**

No.	Description	Date

Package: 100% CONST DOCUMENTS  
 Project Number: C25011  
 Date: 10/28/2025

**GRADING, STORM DRAINAGE AND UTILITY PLAN**

**C5.00**



PARCEL # 07066015N  
 5916 STOCKBRIDGE DRIVE, LLC

PARCEL # 07066015B  
 UNION COUNTY  
 4015 SARDIS CHURCH ROAD, MONROE NC 28112

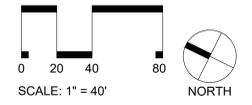
PARCEL # 07066015E  
 BRILAR INVESTMENTS, LLC

PARCEL # 07066015M  
 ONE PERCENT BETTER

PARCEL # 07066015J  
 BRILAR INVESTMENTS

PARCEL # 07066015F  
 AMMONS PROPERTIES OF NC

PARCEL # 07066015K  
 ARBR, LLC



L:\Projects\2025\C25011 - Crooked Creek WRFTP Office Building\DWGS\2 - 100% CDS-Sheets\C25011-C5.00 Driveway Plan.dwg Nov 04, 2025 - 12:05pm

EXHIBIT F  
M/WBE DOCUMENT



EXHIBIT G  
UPDATED PROJECT SCHEDULE  
BASED ON 90% DESIGN







Preliminary Baseline Schedule

2025 | June 2025 | July 2025 | August 2025 | September 2025 | October 2025 | November 2025 | December 2025 | January 2026



Critical		Split		Finish-only		Baseline Milestone		Manual Summary		Inactive Task	
Critical Split		Task Progress		Duration-only		Milestone		Project Summary		Inactive Milestone	
Critical Progress		Manual Task		Baseline		Summary Progress		External Tasks		Inactive Summary	
Task		Start-only		Baseline Split		Summary		External Milestone		Deadline	

Preliminary Baseline Schedule

2025 | June 2025 | July 2025 | August 2025 | September 2025 | October 2025 | November 2025 | December 2025 | January 2026

5 | 10 | 15 | 20 | 25 | 30 | 4 | 9 | 14 | 19 | 24 | 29 | 4 | 9 | 14 | 19 | 24 | 29 | 3 | 8 | 13 | 18 | 23 | 28 | 2 | 7 | 12 | 17 | 22 | 27 | 2 | 7 | 12 | 17 | 22 | 27 | 1 | 6 | 11 | 16 | 21 | 26 | 1 | 6 | 11 | 16 | 21 | 26 | 31 | 5

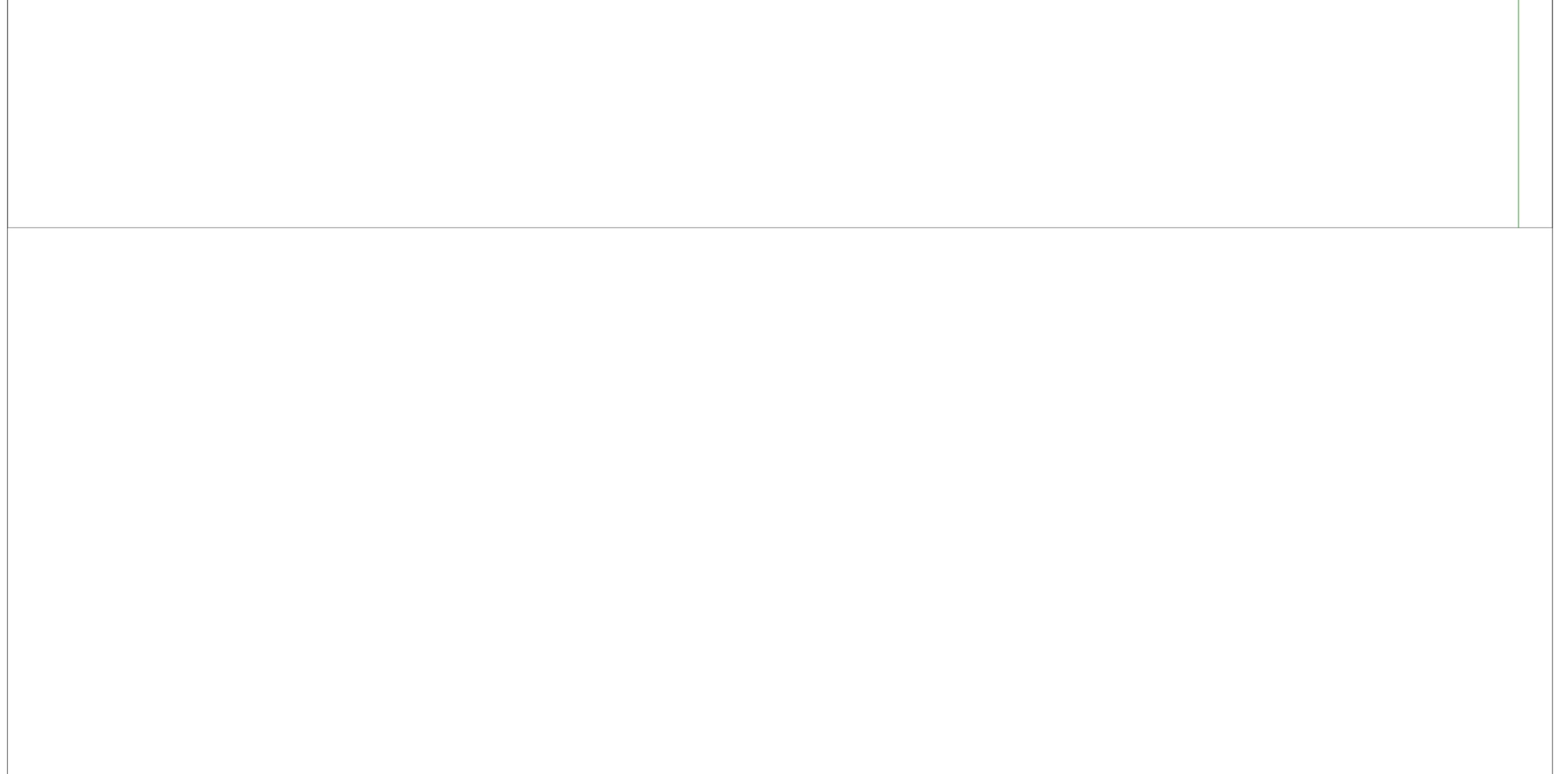


Critical		Split		Finish-only		Baseline Milestone		Manual Summary		Inactive Task	
Critical Split		Task Progress		Duration-only		Milestone		Project Summary		Inactive Milestone	
Critical Progress		Manual Task		Baseline		Summary Progress		External Tasks		Inactive Summary	
Task		Start-only		Baseline Split		Summary		External Milestone		Deadline	

Preliminary Baseline Schedule

2025 | June 2025 | July 2025 | August 2025 | September 2025 | October 2025 | November 2025 | December 2025 | January 2026

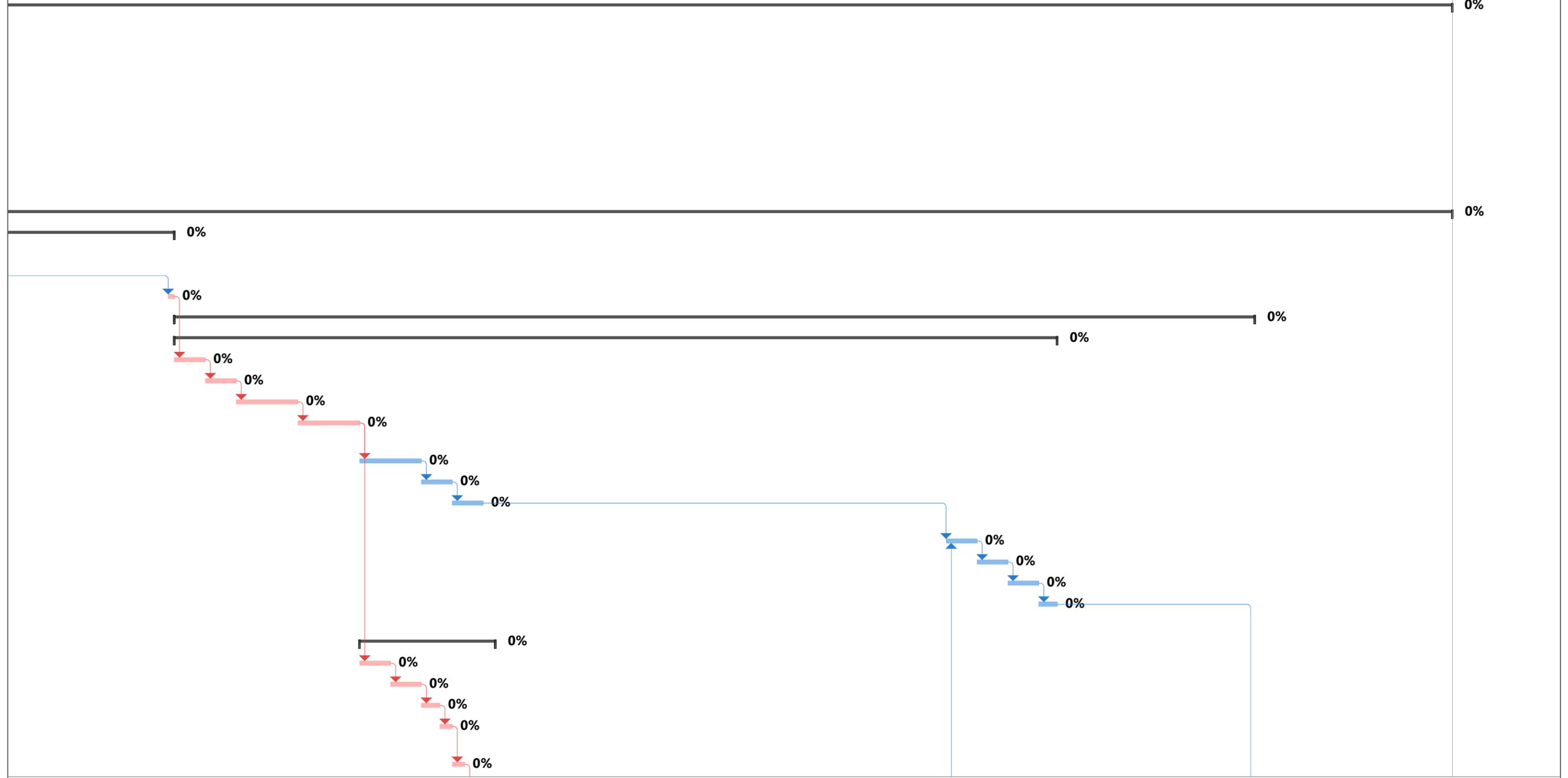
5 | 10 | 15 | 20 | 25 | 30 | 4 | 9 | 14 | 19 | 24 | 29 | 4 | 9 | 14 | 19 | 24 | 29 | 3 | 8 | 13 | 18 | 23 | 28 | 2 | 7 | 12 | 17 | 22 | 27 | 2 | 7 | 12 | 17 | 22 | 27 | 1 | 6 | 11 | 16 | 21 | 26 | 1 | 6 | 11 | 16 | 21 | 26 | 31 | 5



Critical		Split		Finish-only		Baseline Milestone		Manual Summary		Inactive Task	
Critical Split		Task Progress		Duration-only		Milestone		Project Summary		Inactive Milestone	
Critical Progress		Manual Task		Baseline		Summary Progress		External Tasks		Inactive Summary	
Task		Start-only		Baseline Split		Summary		External Milestone		Deadline	

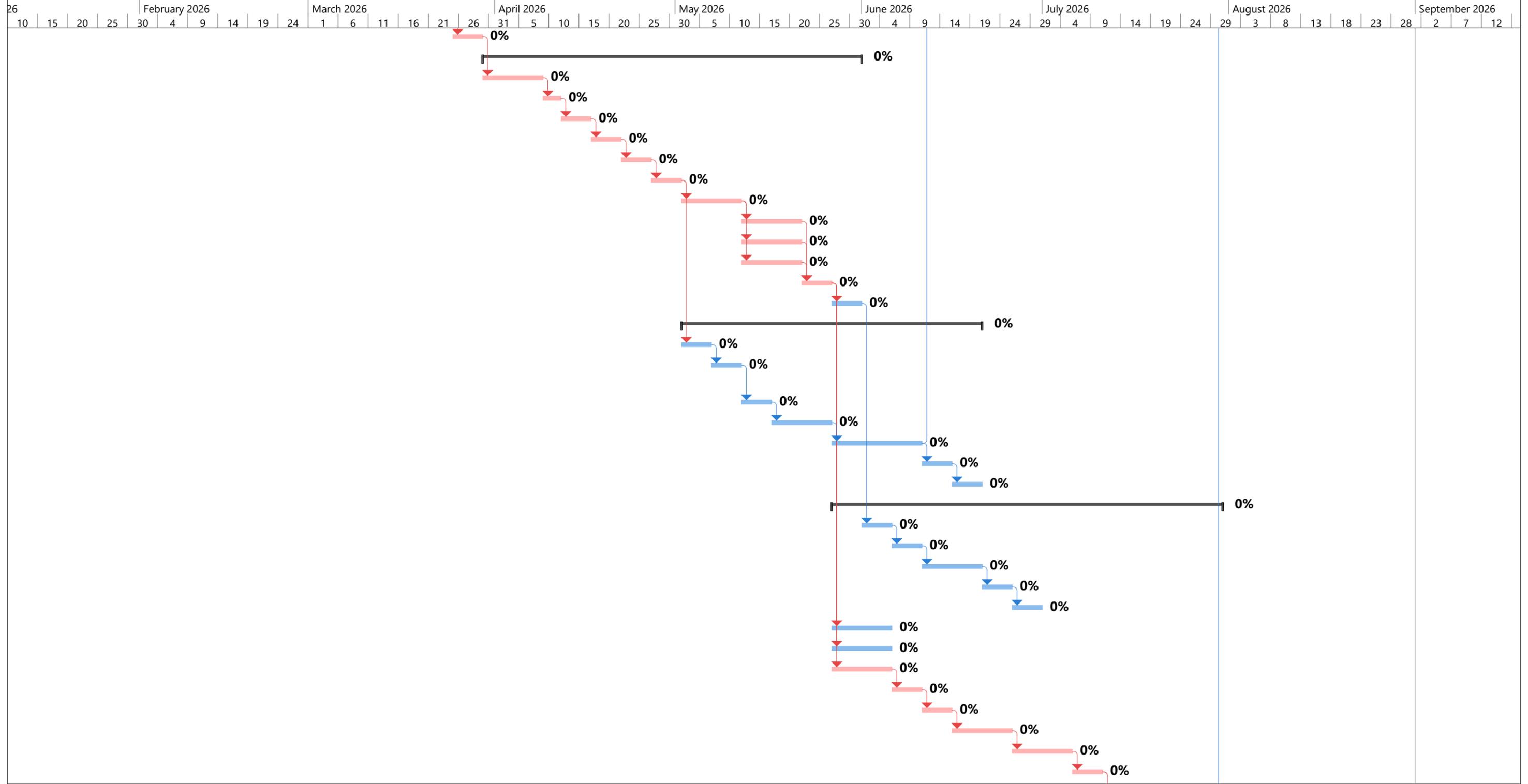
Preliminary Baseline Schedule

26 | 10 | 15 | 20 | 25 | 30 | February 2026 | 4 | 9 | 14 | 19 | 24 | March 2026 | 1 | 6 | 11 | 16 | 21 | 26 | April 2026 | 31 | 5 | 10 | 15 | 20 | 25 | May 2026 | 30 | 5 | 10 | 15 | 20 | 25 | June 2026 | 30 | 4 | 9 | 14 | 19 | 24 | July 2026 | 29 | 4 | 9 | 14 | 19 | 24 | August 2026 | 29 | 3 | 8 | 13 | 18 | 23 | 28 | September 2026 | 2 | 7 | 12



Critical		Split		Finish-only		Baseline Milestone		Manual Summary		Inactive Task	
Critical Split		Task Progress		Duration-only		Milestone		Project Summary		Inactive Milestone	
Critical Progress		Manual Task		Baseline		Summary Progress		External Tasks		Inactive Summary	
Task		Start-only		Baseline Split		Summary		External Milestone		Deadline	

Preliminary Baseline Schedule



Critical		Split		Finish-only		Baseline Milestone		Manual Summary		Inactive Task	
Critical Split		Task Progress		Duration-only		Milestone		Project Summary		Inactive Milestone	
Critical Progress		Manual Task		Baseline		Summary Progress		External Tasks		Inactive Summary	
Task		Start-only		Baseline Split		Summary		External Milestone		Deadline	

Preliminary Baseline Schedule



Critical		Split		Finish-only		Baseline Milestone		Manual Summary		Inactive Task	
Critical Split		Task Progress		Duration-only		Milestone		Project Summary		Inactive Milestone	
Critical Progress		Manual Task		Baseline		Summary Progress		External Tasks		Inactive Summary	
Task		Start-only		Baseline Split		Summary		External Milestone		Deadline	

EXHIBIT I  
SUBCONTRACT  
LISTING

## **Crooked Creek – Subcontractors List**

- 03 Concrete
  - o Goddard Concrete LLC
    - 317 Cashton Dr. Lyman SC 29365
    - Justin Goddard 864-201-3541
- 04 Masonry
  - o Hahn Masonry
    - PO Box 127 Wallburg NC 27373
    - Justin Hahn 704-280-7204
  - o MY Construction
    - 1890 Mt Hope Church Road Salisbury NC 28146
    - Alfredo Macis-Yanez 704-905-8651
- 05 Misc Steel
  - o Peachland Steel Fabrication
    - 3129 Deep Springs Church Road Peachland NC 28133
    - Wesley Black 704-272-9295
- 06 Casework
  - o Millwork on 31<sup>st</sup>
    - 206 West 30<sup>th</sup> Street Charlotte NC 28206
    - Jean Paul Chiriboga 704-420-5577
- 07 Standing Seam Metal Roofing
  - o Radco Roofing
    - 162 Lumber Lane Mt Holly NC 28120
    - Kyle Willocks 704-914-7572

- 08 Doors Frames and Hardware
  - o Cook and Boardman LLC
    - 9347 D Ducks Lane Suite A Silverlake Business Park Charlotte NC 28273
    - Tom Horne 704-334-8683
- 08B Storefront Glazing
  - o GMC Glass and Glazing
    - PO Box 686 Salisbury NC 28145
    - Kip Huneycutt 704-798-0344
- 09A Metal Stud Framing, Drywall, Acoustical Ceiling Tiles
  - o Coleman Contractors Inc.
    - PO Box 806 Kings Mountain NC 28086
    - Bob Coleman 704-734-1111
- 09B Flooring and Tile
  - o Bennel Contracting LLC
    - 7013 Gale Force Lane Charlotte NC 28216
    - Nelson Benitez 704-900-4496
- 09C
  - o Charlotte Paint Co. LLC
    - 1604 Lane Road Mt Holly NC 28120
    - Matt Starnes 704-827-1391
- 10 Specialties
  - o Cook and Boardman LLC
    - 9347 D Ducks Lane Suite A Silverlake Business Park Charlotte NC 28273
    - Tom Horne 704-334-8683

- 22 Plumbing
  - o South End Plumbing II, LLC
    - 1069 Van Buren Ave Indian Trail NC 28079
    - Brady Oaks 704-989-7705
- 23 HVAC
  - o MK Mechanical Commercial HVAC Services
    - 521 Eagleton Downs Dr. Suite F Pineville NC 28134
    - Chris Cothran 704-582-7858
- 26 Electrical
  - o Arc Electric Company of Indian Trail
    - PO Box 519 Indian Trail NC 28079
    - Caylin Turner 704-821-7005
- 31 Site Work
  - o Mugo Gravel and Grading LLC
    - 2600 Concord Parkway South Concord NC 28027
    - William Cranford 704-782-3478

EXHIBIT J  
ASSUMPTION LOG

## **Crooked Creek – Assumptions List**

- 1) Alternate 1 is accepted into this contract at the value of \$56,500.00. Alternate 1 is for the construction of the emergency egress driveway to the adjacent property.
- 2) This Lump Sum carries a Construction Contingency of \$39,000.00.
- 3) The Preconstruction Services Phase 1 Contract has a remaining balance of \$46,971.00 in allowances and contingency. This is being deducted from the contract total and is reflected in the Exhibit D total.
- 4) \$5,000 Communication allowance
- 5) Price Includes Permit Fees
- 6) Price Includes P&P Bond
- 7) Prices Includes all necessary insurance and fees
- 8) Price does not include 3<sup>rd</sup> Party Testing of materials

**RESOLUTION OF THE UNION COUNTY BOARD OF COMMISSIONERS PROVIDING NOTICE OF  
CROOKED CREEK WRF OFFICE AND STORAGE BUILDING  
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 Crooked Creek WRF Office and Storage Building 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 Crooked Creek WRF Office and Storage Building 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 2nd day of March, 2026.

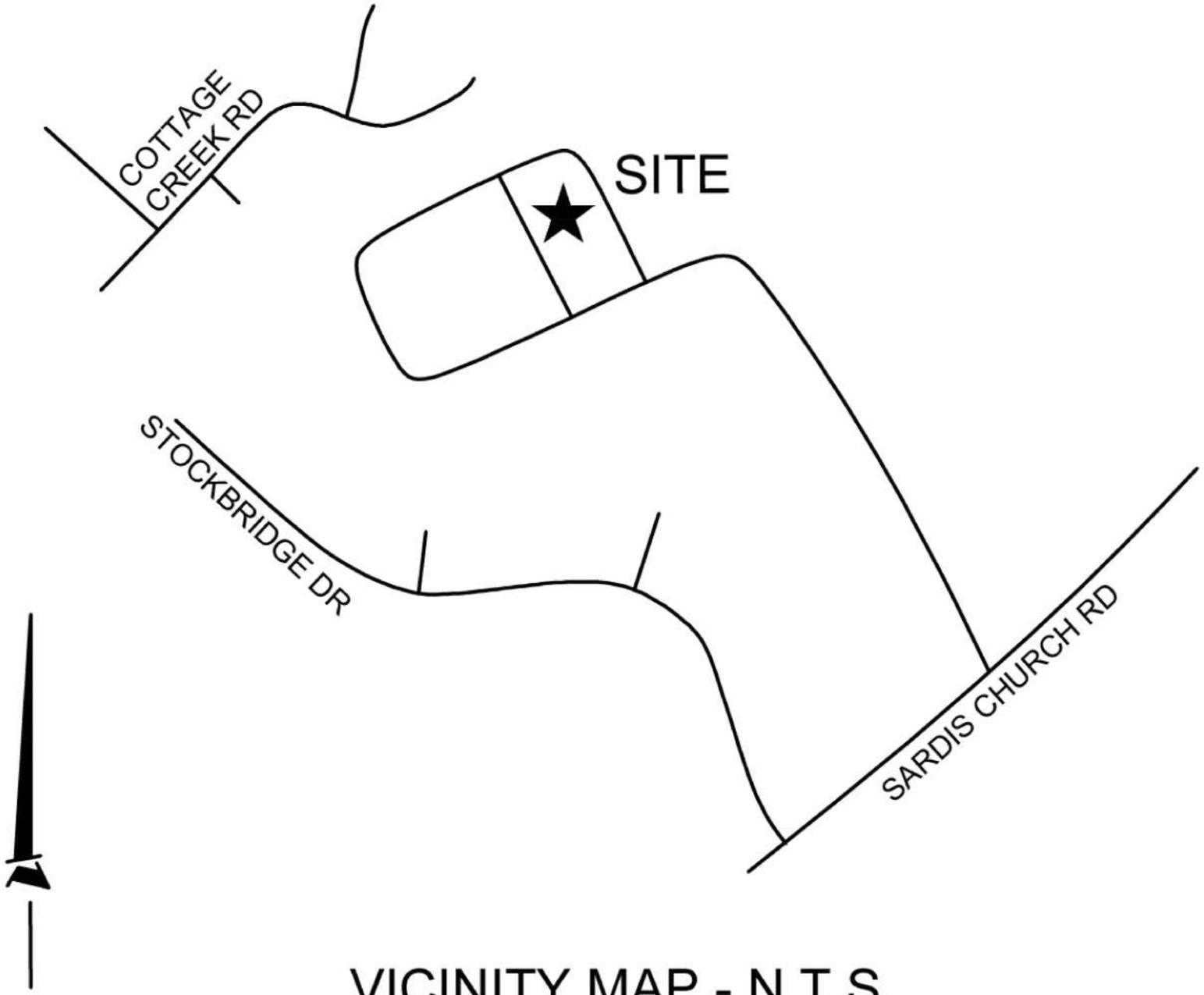
Attest:

---

Lynn West  
Clerk to the Board

---

Brian Helms  
Chair, Union County Board of Commissioners



VICINITY MAP - N.T.S.



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-134

**Agenda Date:** 3/2/2026

---

**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 08-303-015B located at 2003 Willis Long Rd.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

City of Monroe recently received a request for outside city service located at 2003 Willis Long Rd (see attached exhibit). Parcel 08-303-015B is requesting water service to serve property.

The City of Monroe has indicated that they are prepared to serve the property with water, as an 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 and has no objection to the City providing water service to this property.

**FINANCIAL IMPACT:**

None.



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

Applicant Name: Forest Hills Baptist Church *my house 704-281-1166*  
Email address: foresthillsbaptistchurch@yahoo.com Phone number: Church 704-283-7913  
Property Address: 2003 Willis Long Rd Monroe, NC 28110  
Tax Map Parcel Number 08 - 303 - 015B Parcel Size (Acres) 3.63

**Water Service**

Request for Water Service is being submitted for the following reason(s).  
 New Construction  
 Existing Well Failure. Provide brief description: slow running & extreme calcium

**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.*

*Sh Fowler* 12-30-2025  
Applicant's Signature Date

# 2003 Willis Long Rd. Location Map

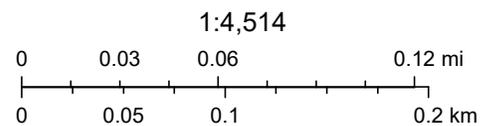


# Union County Water GIS



2/18/2026, 12:49:14 PM

- Address Labels
- ▭ Parcels



Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the GIS user community, Esri Community Maps Contributors, mecknc, State of North Carolina DOT, © OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-110

**Agenda Date:** 3/2/2026

---

**TITLE:**

Grant Application - Golden LEAF Foundation Open Grants - Food Hub Distribution

**INFORMATION CONTACT:**

Andrew Baucom, Cooperative Extension, Director, 704-283-3738

**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 Golden LEAF Foundation provides Open Grant funding to advance priority areas, including the expansion of agricultural markets. We seek to apply for funding to grow the Food Hub program through the purchase of a refrigerated van to increase agricultural distribution and commercial refrigeration to expand Food Hub services to the Southwest Regional Library.

**FINANCIAL IMPACT:**

There is no County match required for this grant so no cost to the County. The grant amount requested is anticipated to be \$150,000, pending final estimates.



# Union County, NC

## Staff Report

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

---

**File #:** 26-131

**Agenda Date:** 3/2/2026

---

**TITLE:**

Grant Application - FY2026 Youth Prevention Education Research Grant Program

**INFORMATION CONTACT:**

Ashley Lantz, Human Services Agency - Department of Social Services, Director, 704-296-4380

**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 Human Services Agency's Department of Social Services Behavioral Health Collaborative (BHC) wishes to apply for FY2026 North Carolina Problem Gambling Program Youth Prevention Education Research Grant. This program is available to middle schools, high schools, and at-risk community-based programs in North Carolina. It is delivered in a 10-module curriculum over six weeks, and the grant money allows instructors to be trained, provided technical support and given the materials needed to implement the program. This program would be implemented through a partnership with a BHC School Social Worker and a UCPS co-instructor, in the fall or winter of the 2026-27 school year at Weddington High School. Data will be collected anonymously across three time points for those exposed to the curriculum as a part of Ninth Grade Health and Physical Education.

The North Carolina Problem Gambling Program addresses youth problem gambling as part of a broader effort to prevent high-risk behaviors among young people. The program educates students about how their environments - social, physical, and digital - can create toxic stress. This stress impairs critical thinking and emotional regulation, often leading young people to develop unhealthy coping mechanisms. Over time, these patterns can evolve into harmful behaviors and addictions that compromise brain health. Through an evidence-informed curriculum, students explore the neuroscience behind both healthy and unhealthy behaviors and environments. By understanding the science of stress, decision-making, and addiction, students gain tools to make healthier choices and build resilience.

The exact funding amount to be requested will be determined once the grant application packet is received on Thursday, February 19, 2026. The awarded amount will be used for instructor training

fees, supplies needed for parent and community outreach and classroom supplies as outlined in grant application.

The FY2026 North Carolina Problem Gambling Program Youth Prevention Education Research Grant application is due March 15, 2026. The contract submission deadline is April 30, 2026 with receipt of the award on June 1, 2026.

**FINANCIAL IMPACT:**

Grants are available for up to \$10,000 to implement the curriculum, participate in research, and engage in a parent-focused community outreach activity. There would not be a financial cost to Union County.



# Union County, NC

## Staff Report

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

---

**File #:** 26-126

**Agenda Date:** 3/2/2026

---

**TITLE:**

Bid Award - Walden Pond Dredge Project

**INFORMATION CONTACT:**

Alan Aldridge, Soil & Water Conservation, District Director, 704-324-9225

**ACTION REQUESTED:**

1) Award contract to Merrell Bros, Inc. 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:**

None.

**BACKGROUND:**

Walden Pond HOA received funding from the Shallow Draft Navigation Channel and Aquatic Weed Fund (NC DEQ) to remove 6,100 cubic feet of sediment in one of its 3 retention ponds.

**FINANCIAL IMPACT:**

\$788,745.85 to be reimbursed by the State of NC (DEQ) following successful completion of the project.



## Invitation for Bid No. 2026-037 Walden Pond Dredge Project

**Due Date:** November 25, 2025  
**Time:** 2:00 PM Local Time  
**Receipt Location:** Union County Procurement Department  
610 Patton Avenue  
Monroe, NC 28110

**Procurement Representative:**

Vicky Watts, CLGPO  
Senior Procurement Specialist  
Procurement Department  
(704) 283-3601  
[vicky.watts@unioncountync.gov](mailto:vicky.watts@unioncountync.gov)

**Prepared by:**

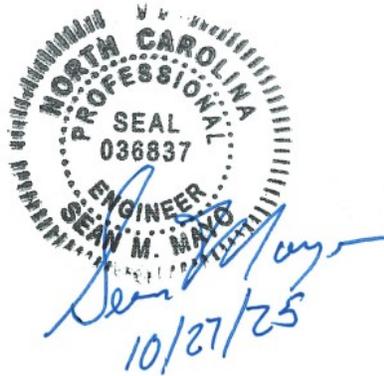
Gavel & Dorn Engineering, PLLC  
6730 Freedom Drive  
Charlotte, NC 28214  
NC License No. C-0381

# ENGINEER'S SEAL

PROJECT NAME: WALDEN POND DREDGE PROJECT

UNION COUNTY PROJECT NUMBER: 2026-037

Prepared for the Union County, North Carolina.



Prepared by:



**Gavel & Dorn Engineering, PLLC**  
6730 Freedom Drive, Charlotte, North Carolina 28037  
License No. P-0601

**UNION COUNTY, NORTH CAROLINA  
ADVERTISEMENT FOR BIDS**

**WALDEN POND DREDGE PROJECT  
IFB# 2026-037**

Pursuant to North Carolina General Statutes (NCGS) 143-128 and 143-129, sealed Bids for the construction of the WALDEN POND DREDGE PROJECT will be received by the Union County Procurement Department until 2:00 PM on Tuesday, November 25, 2025, at the Union County Procurement Department, 610 Patton Avenue, Monroe, NC 28110 at which time the Bids will be publicly opened and read aloud. Late bids will not be accepted.

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 – 2026-037**” and shall be addressed to Union County Procurement Department, Attn: Vicky Watts, 610 Patton Avenue, Monroe, NC 28110.

The Project consists of constructing the following:

1. Dredging of approximately 7000 CY of accumulated sediment from Walden Pond.
2. Miscellaneous civil/site work including storm drain piping, grading, erosion control, paving and other miscellaneous work;
3. Miscellaneous restoration activities.

Bids will be received for a single prime Contract. Bids shall be on a unit price basis as indicated in the Bidding Documents. Bidders are hereby notified that they must be properly licensed as required by Chapter 87 of the North Carolina General Statutes.

The Issuing Office for the Bidding Documents is: Gavel & Dorn Engineering, PLLC, 6730 Freedom Drive, Charlotte, North Carolina 28214, at telephone (704) 919-1900 or (704) 483-2054, email [awiley@gaveldorn.com](mailto:awiley@gaveldorn.com).

All questions about the meaning or intent of the Bidding Documents are to be submitted in writing via email to the Procurement contact person listed on the cover page ([vicky.watts@unioncountync.gov](mailto:vicky.watts@unioncountync.gov)). Deadline for questions is November 14, 2025, at 5:00 PM local time. Questions will be addressed via Addenda no later than 3 calendar days prior to bid date.

Prospective Bidders may examine the Bidding Documents at the Issuing Office or at the Union County Procurement Department at 610 Patton Avenue, Monroe, North Carolina 28110 on Mondays through Fridays between the hours of 9:00 am and 5:00 pm and may obtain copies of the Bidding Documents from the Issuing Office as described below.

**Obtaining the Bidding Documents**

Bidding Documents may be obtained in printed or digital form from Duncan Parnell’s bid room at <https://bidroom.duncan-parnell.com/> for the non-refundable price as listed on their website. All Bidding Documents can be viewed in Duncan Parnell’s bid room at no cost. Prospective bidders shall purchase Bidding Documents directly through Duncan Parnell to be considered an official plan holder. Addenda will only be notified to those buying full sets from Duncan Parnell via their bid room. The cost of bid documents and shipping is non-refundable.

Neither Owner nor Engineer will be responsible for full or partial sets of Bidding Documents, including any Addenda, obtained from any other source. Partial sets of Bidding Documents will not be available. All payments are to be made to Duncan Parnell, via their bid room at <https://bidroom.duncan-parnell.com/>. If assistance ordering or getting registered is required, email [constech@Duncan-Parnell.com](mailto:constech@Duncan-Parnell.com) or 704-526-1856.

A Non-Mandatory Pre-Bid Conference and Site Visit will be held on Wednesday, November 12, 2025 at 2:00 PM at the project site, 9027 Yellow Pine Ct., Waxhaw, NC. Representatives from Union County and the Engineer will be present. Attendance at this meeting is strongly encouraged.

Bidders are required to provide a non-collusion affidavit, as set forth in the bidding documents. As provided by statute, a deposit of cash, cashier's check or certified check on some bank or trust company insured by the Federal Deposit insurance Company, or a bid bond executed by corporate surety licensed under the laws of North Carolina to execute such bonds in the amount of 5% of the bid must accompany each bid. The payee shall be "Union County". Said deposit shall guarantee that the Agreement will be entered into by the successful bidder if award is made. Such deposit may be held by Union County until the successful bidder has executed and delivered all required Contract documents to Union County.

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 as described in the Union County MBE and Small Business outreach plan. Compliance with Union County Minority and Small Business Guidelines and Outreach Plan goals apply. Bidders shall submit a completed Identification of HUB Certified/Minority Business Participation form and either an Affidavit A or Affidavit B, as applicable along with their Bid.



**Invitation for Bid No. 2026-037**

**Walden Pond Dredge Project**

.....

**ADDENDUM No. 1**

**ISSUE DATE: November 3, 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.

Union County, North Carolina

**WALDEN POND DREDGE PROJECT  
INVITATION FOR BID NO. 026-037**

November 3, 2025

To: All Holders of Contract Documents

Subject: Addendum No. 1

There will be no goals or requirements for minority participation in the project. As per instructions below, please make the following revisions/changes to the contract documents:

**Contract Documents and Technical Specifications**

1. Table of Contents

STRIKE THROUGH the following sections which are to be removed from the Project Manual:

- “Minority and Small Business Guidelines and Outreach Plan”
- “Affidavit A – Listing of Good Faith Efforts”
- “Affidavit B – Intent to Perform Contract with Own Workforce”
- “Affidavit C – Portion of the Work to be Performed by Minority Firms”
- “Affidavit D – Good Faith Efforts”

2. C-111 Advertisement for Bids

STRIKE THROUGH the final paragraph related to minority participation.

3. C-200 Instructions to Bidders

STRIKE THROUGH Article 22 in its entirety.

4. Minority and Small Business Guidelines and Outreach Plan

DELETE this section in its entirety.

5. C-410 Bid Form

STRIKE THROUGH Article 7 7.01 (H).

6. DELETE the following Sections:

- Identification of HUB Certified/Minority Business Participation
- Affidavit A – Listing of Good Faith Efforts
- Affidavit B – Intent to Perform Contract with Own Workforce
- Affidavit C – Portion of the Work to be Performed by Minority Firms
- Affidavit D – Good Faith Efforts

7. C-700 Standard General Conditions of Project  
STRIKE THROUGH Section 17.11 Minority Participation

**Attachments to Addendum 1**

1. NONE

**END OF ADDENDUM 1**



**Invitation for Bid No. 2026-037**

**Walden Pond Dredge Project**

.....

**ADDENDUM No. 2**

**ISSUE DATE: November 19, 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.

Union County, North Carolina

**WALDEN POND DREDGE PROJECT  
INVITATION FOR BID NO. 026-037**

To: All Holders of Contract Documents

Subject: Addendum No. 2

Please make the following revisions/changes to the contract documents:

**Contract Documents and Technical Specifications**

1. SP-05 Pond Dredging:
  - Section 3.0 REPLACE “disposal area” with “dredge area”
  
2. SP-04 Pond Dewatering:
  - Section 1.0 ADD the following paragraph after the second paragraph.  
“Bypass pumping may be used where necessary provided all work is completed within the confines and constraints of the work area. If bypass pumping is intended to be utilized outside of those work hours allowed by the Contract documents, all equipment (pump, generator, etc.) shall be comply with the Union County noise ordinance and be quiet run pumps.”
  
  - Section 2.0 (2) ADD the following sentence after the first sentence. “All equipment (pump, generator, etc.) shall be comply with the Union County noise ordinance and be quiet run pumps.”

**Responses to Questions and Clarifications**

Question: Could I please be added to the email list regarding information for the Walden Pond Dredge project?

Response: All communication will be through the Duncan Parnell Bid Room. Bidders must be on list of Plan Holders to receive the communications. No separate email list will be kept.

Question: Will the Owner please share the engineer’s estimate or the County’s budget with the prospective bidders?

Response: Estimated construction budget is \$800,000. The project has received a State grant for the project with total remaining funding of \$920K. However, these remaining funds will be utilized to pay project administration costs and other miscellaneous costs. Final budget will be adjusted to ensure utilization of all funds.

Question: Will the County allow the contractor to perform the dredging mechanically from a barge instead of draining to dredge?

Response: Dredging mechanically from a barge will be allowed provided work is completed within the confines and constraints of the work area and easements.

Question: 3.0 MEASUREMENT AND PAYMENT: Pond Dredging will be measured and paid for in cubic yards of materials, based on pre-construction, interim and post-construction surveys of the disposal area. It says surveys of the disposal area... do you mean surveys of the dredge area?

Response: That is correct. This will be revised via Addendum.

Question: If we are allowed to leave the water in place and dredge from a barge, is wildlife relocation still necessary?

Response: No, wildlife relocation will not be required if the pond is not lowered. As discussed at the pre-bid, wildlife relocation is not anticipated to be required even if drawing down the pond. It is to be considered a contingency item and a determination on need will be made during construction.

Question: When does the County anticipate a notice to proceed/project commencement?

Response: The NTP would be anticipated in January, 2026 at the earliest. However, that NTP may be adjusted based on Contractor request to start the project later in the Spring.

Question: Can you tell me if this project is mechanical or hydraulic dredging?

Response: It is anticipated that mechanical dredging would be utilized. However, either method would be allowed provided work was completed within the confines and constraints of the work area.

Question: Can a bypass pump be used at the upper end of the work area near the HOA bridge to pump incoming water around the work area.

Response: Bypass pumping may be used at the upper end of the work area provided all work is completed within the confines and constraints of the work area. If bypass pumping is intended to be utilized outside of those work hours allowed by the Contract documents, all equipment (pump, generator, etc.) shall be comply with the Union County noise ordinance and be quiet run pumps. This will be revised via Addendum.

Question: Can a copy of the recorded easements and any other agreements between property owners be distributed by 11/14/25.

Response: Owners will be granting a Temporary Right of Entry for Construction. A draft version of the Right of Entry is included as an attachment. Temporary Rights of Entry for Construction will be obtained prior to construction.

Question: Does the material that's being hauled offsite have to go to a permitted site.

Response: Yes. All spoils shall comply with applicable State regulations. As per Note 12 of Project Erosion Control Notes: *"Any Off-Site Borrow And Waste Required For This Project Must Come From A Site With An Approved Erosion Control Plan, A Site Regulated Under The Mining Act Of 1971, Or A Landfill Regulated By The Division Of Solid Waste Management. Trash/Debris From Demolition*

*Activities Or Generated By Any Activities On Site Must Be Disposed Of At A Facility Regulated By The Division Of Solid Waste Management Or Per Division Of Solid Waste Management Or Division Of Water Resources Rules And Regulations.”*

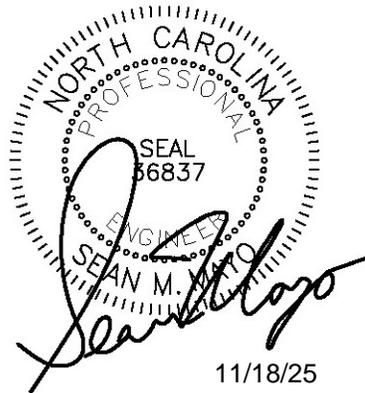
Question: Will the Engineer layout the LOD’s along the banks of the pond and all ingress and egress points needed to access the work.

Response: All work will be completed within the Temporary Right of Entry for Construction as delineated on the plan. The Temporary Right of Entry is approximate and will be confirmed during an initial walkthrough prior to construction with the County and Engineer. No staking of the Temporary Right of Entry is expected to be required.

**Attachments to Addendum 2**

1. Draft Temporary Right of Entry for Construction
2. Pre-Bid Sign In Sheet

**END OF ADDENDUM 2**



A circular professional seal for Sean M. Pinto, a Professional Engineer in North Carolina. The seal contains the text "NORTH CAROLINA PROFESSIONAL ENGINEER SEAL #6837 SEAN M. PINTO". A handwritten signature "Sean M. Pinto" is written across the seal, and the date "11/18/25" is written below it.

## TEMPORARY RIGHT-OF-ENTRY FOR CONSTRUCTION

**DATE:**                      **DATE**  
**GRANTOR:**                **NAME**  
**GRANTEE:**                UNION COUNTY, a political subdivision of North Carolina  
Address:                      c/o Union County Government  
   500 North Main Street, Suite 500  
   Monroe, NC 28112-4730

This TEMPORARY RIGHT-OF-ENTRY FOR CONSTRUCTION, covering the property particularly described in Paragraph 2 below has been executed and delivered to the Grantee, Union County, hereinafter referred to as the "County".

The County and Grantor mutually agree as follows:

1. The parties have herein set forth the whole of their agreement related to temporary right-of-entry for construction. The performance of this agreement constitutes the entire consideration for said document and shall relieve the County of all further obligation or claims related to the construction of the Grantor Requested Improvements described in Paragraph 2 below.
2. Permission is hereby granted to the County or its authorized agent, without monetary consideration, to enter upon Grantor's land where necessary, within that certain area of property shown outlined in gray and highlighted in yellow on the map marked Exhibit "1," attached hereto and incorporated herein by reference, for the purpose of dredging of Walden Pond. Grantor agrees that such connection is a benefit to Grantor and is consideration for Grantor's execution of this Agreement.  
  
County agrees to leave the property in as good condition as before completion of the Grantor Requested Improvements.
3. This Temporary Right-Of-Entry For Construction shall terminate upon completion of the project known as Walden Pond Dredge Project.
5. The undersigned Grantor warrant(s) that they are the owner(s) in fee simple of the property affected by this Temporary Right-Of-Entry For Construction as described in Paragraph 2 above and that they have the exclusive right to grant this Temporary Right-Of-Entry For Construction.

By: \_\_\_\_\_  
Grantor

---

SEAL-STAMP

**ACKNOWLEDGEMENT FOR INDIVIDUALS**

(use only black ink)

STATE OF NORTH CAROLINA \_\_\_\_\_ COUNTY

I, a Notary Public of the County and State aforesaid, certify that \_\_\_\_\_  
\_\_\_\_\_, Grantor, personally appeared before me this day and acknowledged the  
execution of the foregoing instrument. Witness my hand and official stamp or  
seal, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
(My commission expires)

\_\_\_\_\_  
(NOTARY PUBLIC)

DRAFT



**UNIONCOUNTY**  
north carolina

Non-Mandatory Pre-Bid Conference & Site Visit  
IFB 2026-037 Walden Pond Dredge Project  
Project Site: 9027 Yellow Pine Court, Waxhaw, NC  
November 12, 2025 2:00 PM

Name	Company Name	Email Address	Phone Number
Jacob Crouch	Ethos	<del>jacob@ethoscorp.com</del> jacob@ethoscorp.com	806-228-3812
Danul Taplin	Taplin Group LLC	DanulTaplin@taplinholdings.com	980-440-9663
Jon Dix	PARAGON ISG	jdix@paragonisg.com	336.388.8470
Kevin Outen	KO + Co Contracting	Kevin@KhandkoContracting.com	704-207-3492
Eric Driggers	Driggers Construction, LLC	eric@driggersconstruction.com	910-610-9385
Otis Pressley	Pressley Site Works	pressley.siteworks@slcc.com	803-242-1965
Michael Belsky	BAKER A. R. LLC	mbaker@bakerar.com	(704) 507-2130
Sluc Fink	Eagle Work, Inc	sluceaglewoodinc.com	704-483-5853
Brian Killins	First Line Stormwater Solutions	Brian@stormwaterinc.com	704 565 9118
Caleb Grinberg	Bio-Nomic Services	c.grinberg@bio-nomic.com	980-925-4480
John McManus	Union Environmental	JohnMcManus@unionenv.com	704-296-4521
Larry Norwood	NORWOOD TRUCKING	Larry@norwoodtrucking.com	704-309-4045
Lance Barbee	Barbee Lawn & Landscaping	lance@barbeelawnandlandscaping.com	704-207-4662



Non-Mandatory Pre-Bid Conference & Site Visit  
 IFB 2026-037 Walden Pond Dredge Project  
 Project Site: 9027 Yellow Pine Court, Waxhaw, NC  
 November 12, 2025 2:00 PM

Name	Company Name	Email Address	Phone Number
Alex Cecil	Aqua Doc	acecil@aquadocinc.com	704-796-6166
Patrick Downey	Mc Gill Env	pdowney@mcgillcompost.com	910-260-0075
Michael Williams	McGill Env	MWilliams@mcgillcompost.com	910-990-5028
Seth Lushing	Rushings Contracting Group	Seth.rsg@gmail.com	704-219-8904
Bobby Beard	W.E.P. Contracting	Bobby@NEPContracting.com	704 818-9875
Phil Messenger	McGill Env	Pmessenger@mcgillcompost.com	710-260-0221
MIKE PRZYBYLA	Fosseleman Construction	michael.przybyla@fosselemanconstruction.com	703-615-6624
Trey Stamey	Trey@BobStameygrading.com		704-791-1995
Dano Chao	Eagle Wood	danan@eaglewoodinc.com	505-433-2140



## Invitation for Bid No. 2026-037Rebid Walden Pond Dredge Project

**Due Date:** December 16, 2025  
**Time:** 3:00 PM Local Time  
**Receipt Location:** Union County Procurement  
Department 610 Patton Avenue Monroe, NC 28110

**Procurement Representative:**

Corey Brooks, CLGPO  
Senior Procurement Specialist  
Procurement Department  
(704) 283-3683  
[Corey.Brooks@unioncountync.gov](mailto:Corey.Brooks@unioncountync.gov)

**Prepared by:**

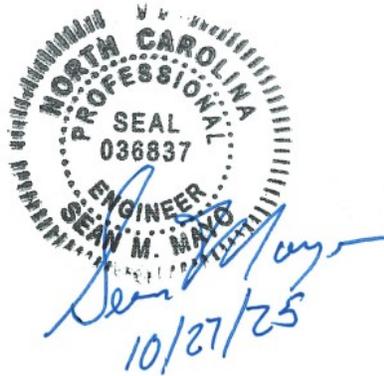
Gavel & Dorn Engineering, PLLC  
6730 Freedom Drive  
Charlotte, NC 28214  
NC License No. C-0381

# ENGINEER'S SEAL

PROJECT NAME: WALDEN POND DREDGE PROJECT

UNION COUNTY PROJECT NUMBER: 2026-037

Prepared for the Union County, North Carolina.



Prepared by:



**Gavel & Dorn Engineering, PLLC**  
6730 Freedom Drive, Charlotte, North Carolina 28037  
License No. P-0601

**UNION COUNTY, NORTH CAROLINA  
ADVERTISEMENT FOR BIDS**

**WALDEN POND DREDGE PROJECT  
IFB# 2026-037 Rebid**

Pursuant to North Carolina General Statutes (NCGS) 143-128 and 143-129, sealed Bids for the construction of the WALDEN POND DREDGE PROJECT will be received by the Union County Procurement Department until 3:00 PM on Tuesday, December 16, 2025 at the Union County Procurement Department, 610 Patton Avenue, Monroe, NC 28110 at which time the Bids will be publicly opened and read aloud. Late bids will not be accepted.

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 – 2026-037Rebid**” and shall be addressed to Union County Procurement Department, Attn: Corey Brooks, 610 Patton Avenue, Monroe, NC 28110.

The Project consists of constructing the following:

1. Dredging of approximately 7000 CY of accumulated sediment from Walden Pond.
2. Miscellaneous civil/site work including storm drain piping, grading, erosion control, paving and other miscellaneous work;
3. Miscellaneous restoration activities.

Bids will be received for a single prime Contract. Bids shall be on a unit price basis as indicated in the Bidding Documents. Bidders are hereby notified that they must be properly licensed as required by Chapter 87 of the North Carolina General Statutes.

The Issuing Office for the Bidding Documents is: Gavel & Dorn Engineering, PLLC, 6730 Freedom Drive, Charlotte, North Carolina 28214, at telephone (704) 919-1900 or (704) 483-2054, email [awiley@gaveldorn.com](mailto:awiley@gaveldorn.com).

All questions about the meaning or intent of the Bidding Documents are to be submitted in writing via email to the Procurement contact person listed on the cover page ([vicky.watts@unioncountync.gov](mailto:vicky.watts@unioncountync.gov)). Deadline for questions is November 14, 2025, at 5:00 PM local time. Questions will be addressed via Addenda no later than 3 calendar days prior to bid date.

Prospective Bidders may examine the Bidding Documents at the Issuing Office or at the Union County Procurement Department at 610 Patton Avenue, Monroe, North Carolina 28110 on Mondays through Fridays between the hours of 9:00 am and 5:00 pm and may obtain copies of the Bidding Documents from the Issuing Office as described below.

**Obtaining the Bidding Documents**

Bidding Documents may be obtained in printed or digital form from Duncan Parnell’s bid room at <https://bidroom.duncan-parnell.com/> for the non-refundable price as listed on their website. All Bidding Documents can be viewed in Duncan Parnell’s bid room at no cost. Prospective bidders shall purchase Bidding Documents directly through Duncan Parnell to be considered an official plan holder. Addenda will only be notified to those buying full sets from Duncan Parnell via their bid room. The cost of bid documents and shipping is non-refundable.

Neither Owner nor Engineer will be responsible for full or partial sets of Bidding Documents, including any Addenda, obtained from any other source. Partial sets of Bidding Documents will not be available. All payments are to be made to Duncan Parnell, via their bid room at <https://bidroom.duncan-parnell.com/>. If assistance ordering or getting registered is required, email [constech@Duncan-Parnell.com](mailto:constech@Duncan-Parnell.com) or 704-526-1856.

A Non-Mandatory Pre-Bid Conference and Site Visit will be held on Wednesday, November 12, 2025 at 2:00 PM at the project site, 9027 Yellow Pine Ct., Waxhaw, NC. Representatives from Union County and the Engineer will be present. Attendance at this meeting is strongly encouraged.

Bidders are required to provide a non-collusion affidavit, as set forth in the bidding documents. As provided by statute, a deposit of cash, cashier's check or certified check on some bank or trust company insured by the Federal Deposit insurance Company, or a bid bond executed by corporate surety licensed under the laws of North Carolina to execute such bonds in the amount of 5% of the bid must accompany each bid. The payee shall be "Union County". Said deposit shall guarantee that the Agreement will be entered into by the successful bidder if award is made. Such deposit may be held by Union County until the successful bidder has executed and delivered all required Contract documents to Union County.

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 as described in the Union County MBE and Small Business outreach plan. Compliance with Union County Minority and Small Business Guidelines and Outreach Plan goals apply. Bidders shall submit a completed Identification of HUB Certified/Minority Business Participation form and either an Affidavit A or Affidavit B, as applicable along with their Bid.

December 22, 2025

VIA EMAIL

Alan Aldridge  
Union County Soil & Water Conservation District  
3230 Presson Road  
Suite B  
Monroe, NC 28112

RE: Recommendation to Award  
Walden Pond Dredge Project (IFB# 2026-037)

Mr. Aldridge,

We have reviewed the bids received on December 16, 2025 and attached a tabulation of the bids for your review and reference. Four bids were received during the bid opening, and all were responsive to the requirements of the bidding documents.

The lowest overall bid was submitted by Merrell Bros, Inc. (Merrell) in the amount of \$788,745.85. We have reviewed several of Merrell's references and confirmed their suitability to perform the work. Merrell is appropriately licensed contractor in North Carolina and in good standing with the North Carolina Secretary of State. Therefore, G&D recommends award to Merrell Bros, Inc. in the amount cited in their bid of \$788,745.85.

We are available to discuss with you any questions that may arise as you review this tabulation.

Sincerely,  
GAVEL & DORN ENGINEERING, PLLC



Sean Mayo, PE  
Partner

Attachments:

Bid Tabulation Summary

Bid Tabulation



**Bid Opening Tabulation**  
**Union County, North Carolina**  
**IFB 2026-037 Rebid Walden Pond Dredge Project**  
**Procurement Conference Room, 610 Patton Ave, Monroe, NC**  
**December 16, 2025 3:00 PM**

Company Name	Addenda Acknow.	Bid Security	Contractor's License	Total Bid
Merrel Bros., Inc.	Y	Y	76231	\$788,745.85
Fosselman Construction LLC	Y	Y	85918	\$1,144,594.00
SOLitude Lake Management	2 of 3	Y	Submitted evidence of bidder's ability to obtain a State Contractor's License	\$1,871,012.40
Elite Enfrastructure Group LLC	Y	Y	101332	\$2,822,275.00

I hereby certify that the above information is a true and correct (to the best of my knowledge) tabulation of bids received December 16, 2025.

Sean Mayo, PE



**BID FORM**  
**Union County, North Carolina**  
**Walden Pond Dredge Project**  
**Tuesday, December 16, 2025 @ 3:00PM**

Bidder Name:					Elite Infrastructure Group LLC		Fosselman Construction LLC		Merrell Bros., Inc.		SOLitude Lake Management	
Address					PO Box 827		10700 Sikes Pl, Suite 140		8811 W 500 N		1253 Jensen Drive, Ste. 103	
License Number					Monroe, NC 28111		Charlotte, NC 28277		Kokomo, IN 46901		Virginia Beach, VA 23451	
Addenda Acknowledged					101332		85918		76231		Submitted evidence of bidder's ability	
					Y		Y		Y		1 & 2	
ITEM	SECTION	ITEM DESCRIPTION	QTY.	UNIT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT
1	800	Mobilization	1	LS	\$ 100,000	\$ 100,000	\$ 16,500	\$ 16,500	\$ 108,675	\$ 108,675	\$ 51,293	\$ 51,293
2	SP-01	Comprehensive Grading	1	LS	\$ 250,000	\$ 250,000	\$ 20,416	\$ 20,416	\$ 17,500	\$ 17,500	\$ 204,347	\$ 204,347
3	SP-02	Erosion Control	1	LS	\$ 60,000	\$ 60,000	\$ 6,688	\$ 6,688	\$ 12,875	\$ 12,875	\$ 21,757	\$ 21,757
4	SP-03	Selective Tree Removal, 6"-18"	2	EA	\$ 500	\$ 1,000	\$ 2,750	\$ 5,500	\$ 3,750	\$ 7,500	\$ 1,143.20	\$ 2,286.40
5	SP-03	Selective Tree Removal, >18"-30"	2	EA	\$ 500	\$ 1,000	\$ 2,750	\$ 5,500	\$ 5,250	\$ 10,500	\$ 2,858	\$ 5,716
6	801	Construction Surveying (Bathymetric)	1	LS	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 39,000	\$ 39,000	\$ 10,000	\$ 10,000
7	310	4" HDPE Storm Drain Pipe	100	LF	\$ 15	\$ 1,500	\$ 62	\$ 6,200	\$ 71.25	\$ 7,125.00	\$ 28.58	\$ 2,858.00
8	310	18" Double Wall HDPE Storm Drain Pipe	240	LF	\$ 175	\$ 42,000	\$ 84	\$ 20,160	\$ 78.69	\$ 18,885.60	\$ 117	\$ 28,080
9	226	Unclassified Excavation	150	CY	\$ 175	\$ 26,250	\$ 232	\$ 34,800	\$ 46.55	\$ 6,982.50	\$ 93	\$ 13,950
10	230	Borrow Excavation	100	CY	\$ 45	\$ 4,500	\$ 22	\$ 2,200	\$ 46.55	\$ 4,655.00	\$ 93	\$ 9,300
11	SP-04	Pond Dewatering	1	LS	\$ 100,000	\$ 100,000	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -
12	SP-05	Aquatic Wildlife Relocation	1	LS	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	SP-05	Pond Dredging	7000	CY	\$ 300	\$ 2,100,000	\$ 100	\$ 700,000	\$ 60.56	\$ 423,920.00	\$ 199	\$ 1,393,000
14	876	Riprap (Class A, Class B, Class I & Class II)	225	TN	\$ 125	\$ 28,125	\$ 132	\$ 29,700	\$ 125.65	\$ 28,271.25	\$ 107	\$ 24,075
15	876	Geotextile for Drainage	290	SY	\$ 10	\$ 2,900	\$ 17	\$ 4,930	\$ 9.85	\$ 2,856.50	\$ 15	\$ 4,350
16	SP-06	NCDOT Road Restoration Allowance	1	ALLW	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
					<b>Total Bid</b>		<b>\$ 2,822,275</b>		<b>\$ 1,144,594</b>		<b>\$ 788,745.85</b>	
							<b>\$ 1,144,594</b>		<b>\$ 788,745.85</b>		<b>\$ 1,871,012.40</b>	

UNIT PRICES												
Unit prices quoted and accepted shall apply throughout the life of the contract, except as otherwise specifically noted. Unit prices shall be applied, as appropriate, to compute the total value of changes in the base bid quantity of the work in accordance with the contract documents.												
17	607	Milling Asphalt Pavement, 0.0" to 3.0"		SY		\$ 15				\$ 29.16		\$ 92.00
18	610	Asphalt Concrete Surface Course, Type S 9.5B		TN		\$ 300				\$ 112.86		\$ 329.00
19	620	Asphalt Binder for Plant Mix		TN		\$ 1,000				\$ 637.28		\$ 1,337.00

I hereby certify that the above information is a true and correct (to the best of my knowledge) tabulation of bids received December 16, 2025

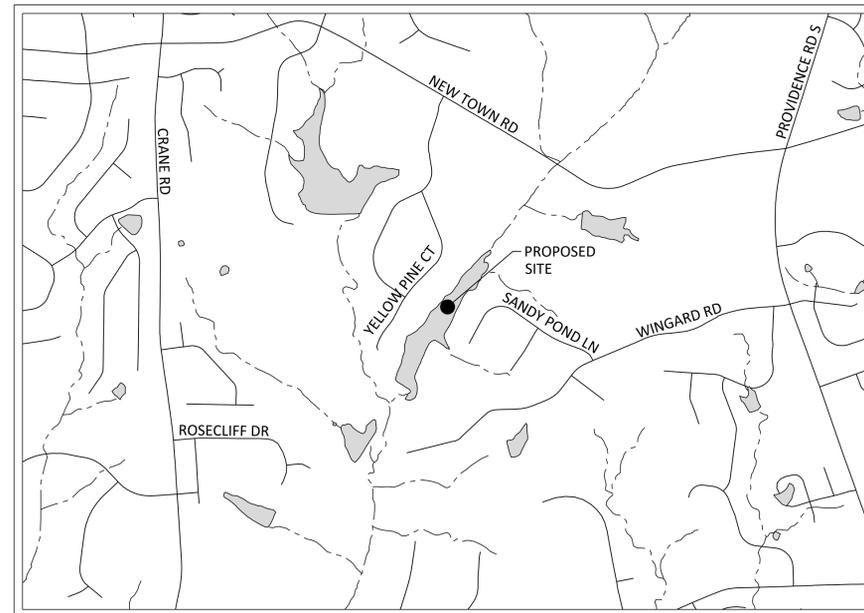
Sean Mayo, PE



12/23/25

UNION COUNTY SOIL & WATER CONSERVATION DISTRICT  
UNION COUNTY, NORTH CAROLINA

WALDEN POND SEDIMENT REMOVAL PROJECT  
OCTOBER 2024



VICINITY MAP  
NTS

SHEET INDEX

C-0	COVER SHEET
C-1	GENERAL NOTES
C-2	NCG01 NOTES
C-3	EXISTING CONDITIONS
C-4	OVERALL SITE PLAN
C-5	DETAILED DREDGE PLAN (UPSTREAM END OF POND)
C-6	DETAILED DREDGE PLAN (DOWNSTREAM END OF POND)
C-7	DETAILS
C-8	DETAILS

**PROJECT OWNER:**  
SEAN MAYO, PE  
GAVEL & DORN ENGINEERING, PLLC  
PROJECT MANAGER  
6730 FREEDOM DR.  
CHARLOTTE, NC 28214  
PHONE: 704-919-1900  
EMAIL: SMAYO@GAVELDORN.COM



**Gavel & Dorn Engineering, PLLC**  
6730 Freedom Drive, Charlotte, NC 28214  
704-919-1900  
License No. P-0601

PLANS PREPARED BY: SEAN MAYO, PE  
PHONE: 704-919-1900

OWNER:

UNION COUNTY SOIL & WATER CONSERVATION DISTRICT  
3230 PRESSON ROAD, SUITE B  
MONROE, NORTH CAROLINA 28112  
CONTACT: MR. ALAN ALDRIDGE  
704.438.2535



Know what's below.  
Call before you dig

Date: 10/1/2024  
Sheet C-0

GENERAL NOTES

1. THESE GENERAL NOTES ARE INTENDED TO DIRECT THE CONTRACTOR TO CERTAIN KEY ASPECTS OF THIS PROJECT. DETAILED INFORMATION CONCERNING THE SCOPE OF WORK, CONSTRUCTION SEQUENCE, TECHNICAL SPECIFICATIONS, AND OTHER MATTERS ARE CONTAINED IN THE PROJECT MANUAL.
2. CONSTRUCTION DRAWINGS DEPICT A COMBINATION OF AVAILABLE GIS INFORMATION AND SITE OBSERVATION. NO GROUND SURVEY HAS BEEN COMPLETED FOR DESIGN OF THE PROJECT. THE CONTRACTOR SHALL NOTIFY THE ENGINEER OF ANY DISCREPANCY BETWEEN THE GROUND SURVEY, SUBSURFACE CONDITIONS, AND ACTUAL FIELD CONDITIONS. CONTRACTOR IS RESPONSIBLE FOR LOCATING ALL SUBSURFACE UTILITIES. CHANGES OR DEVIATIONS FROM THE PLANS WILL BE REPORTED TO THE ENGINEER, AND RECORDED BY THE CONTRACTOR IN THE RECORD DRAWINGS THAT ARE REQUIRED AS PART OF THIS CONTRACT.
3. ALL CONSTRUCTION SHALL BE IN ACCORDANCE WITH THE NCDOT STANDARD DETAILS MANUAL AND 2018 STANDARD SPECIFICATIONS AND PROVISIONS OR LATEST VERSION THERE OF.
4. DISTURBANCE OF 401/404 JURISDICTIONAL AREAS HAVE BEEN PERMITTED UNDER NATIONWIDE PERMIT 3(B). ALL 401/404 CONDITIONS NOTED IN WATER QUALITY GENERAL CERTIFICATION NO. 4239 SHALL BE FOLLOWED.

PROJECT EROSION CONTROL NOTES

1. PROJECT IS LOCATED IN THE CATAWBA RIVER BASIN AND SIX MILE CREEK WATERSHED.
2. CONTRACTOR SHALL NOT DISTURB ANY AREAS OUTSIDE OF THOSE SHOWN ON PLANS.
3. THE PROJECT SHALL COMPLY WITH EROSION AND SEDIMENT CONTROL PERMIT ISSUED BY NC DEQ FOR PROJECT.
4. CONTRACTOR SHALL PREVENT EROSION OF SOIL AND SEDIMENTATION ON THE SITE AND ON ADJACENT PROPERTY RESULTING FROM HIS CONSTRUCTION ACTIVITIES. EROSION AND SEDIMENT CONTROL MEASURES AS SHOWN ON EC SHEETS SHALL BE INSTALLED PRIOR TO THE COMMENCEMENT OF ANY LAND DISTURBING ACTIVITIES. THE CONTRACTOR SHALL MAINTAIN EROSION CONTROL MEASURES UNTIL THE COMPLETION OF CONSTRUCTION AND APPROVAL BY THE ENGINEER TO REMOVE.
5. CONTRACTOR SHALL TAKE ALL REASONABLE MEASURES TO PREVENT TRACKING MUD/SOIL ON ACTIVE ROADWAYS. ANY MUD/SOIL TRACKED ON ROADWAYS SHALL BE CLEANED DAILY.
6. EROSION CONTROL MEASURES WILL BE INSPECTED DAILY BY THE CONTRACTOR. EROSION CONTROL MEASURES IN NEED OF REPAIR WILL BE REPAIRED BY THE CONTRACTOR PRIOR TO CONTINUING WITH THE PROJECT WORK.
7. IF EROSION CONTROL MEASURES, IN ADDITION TO THOSE SPECIFIED AND REQUIRED ON THE DRAWINGS, ARE REQUIRED BY THE ENGINEER DUE TO THE ACTION OR PROCESSES OF THE CONTRACTOR, ALL COST SHALL BE AT THE CONTRACTOR'S EXPENSE AND AT NO ADDITIONAL COST TO THE OWNER.
8. PER NPDES NCG01, GROUND STABILIZATION ON PERIMETER AREAS AND SLOPES GREATER THAN 3:1 SHALL BE COMPLETED IN 7 DAYS. GROUND STABILIZATION ON ALL OTHER AREAS SHALL BE COMPLETED IN 14 DAYS. SEEDING SHALL BE IN ACCORDANCE WITH THE PROJECT SPECIFICATIONS OR AS DIRECTED BY PLANS.
9. A PERMANENT VEGETATIVE COVER SUFFICIENT TO RESTRAIN ACCELERATED EROSION SHALL BE ESTABLISHED ON ALL DISTURBED AREAS. TEMPORARY VEGETATIVE COVER SHALL BE ESTABLISHED DURING ALL TIMES OF THE YEAR NOT SUITABLE FOR THE ESTABLISHMENT OF PERMANENT VEGETATIVE COVER. ANY TEMPORARY SEEDING THAT THE INSPECTOR DETERMINES AS FAILING WILL BE RE-SEEDED UPON NOTIFICATION OF THE CONTRACTOR.
10. AT THE COMPLETION OF THE WORK OR AT SUCH TIME AS THE ENGINEER, OWNER, AND STATE REGULATORY AGENCY DETERMINE THAT ADEQUATE PERMANENT EROSION CONTROL MEASURES HAVE BEEN ESTABLISHED, THE CONTRACTOR SHALL REMOVE THE EROSION CONTROL MEASURES AND DISPOSE THEM OFF SITE.
11. ANY ON SITE STOCKPILING IS TO BE COORDINATED AND APPROVED BY THE ENGINEER. THE STOCKPILE SHALL BE STABILIZED PER NPDES NCG01. GROUND STABILIZATION ON PERIMETER AREAS AND SLOPES GREATER THAN 3:1 SHALL BE COMPLETED IN 7 DAYS. GROUND STABILIZATION ON ALL OTHER AREAS SHALL BE COMPLETED IN 14 DAYS. SEEDING SHALL BE IN ACCORDANCE WITH THE PROJECT SPECIFICATIONS OR AS DIRECTED BY PLANS. ASPHALT TACKIFIER SHALL NOT BE USED FOR ANCHORING STRAW.
12. ANY OFF-SITE BORROW AND WASTE REQUIRED FOR THIS PROJECT MUST COME FROM A SITE WITH AN APPROVED EROSION CONTROL PLAN, A SITE REGULATED UNDER THE MINING ACT OF 1971, OR A LANDFILL REGULATED BY THE DIVISION OF SOLID WASTE MANAGEMENT. TRASH/DEBRIS FROM DEMOLITION ACTIVITIES OR GENERATED BY ANY ACTIVITIES ON SITE MUST BE DISPOSED OF AT A FACILITY REGULATED BY THE DIVISION OF SOLID WASTE MANAGEMENT OR PER DIVISION OF SOLID WASTE MANAGEMENT OR DIVISION OF WATER RESOURCES RULES AND REGULATIONS.
13. CONTRACTOR SHALL BE RESPONSIBLE FOR ENSURING THAT ACCESS ROAD IS SUFFICIENTLY STABLE AT ALL TIMES DURING CONSTRUCTION TO PREVENT RUTTING OF THE DRIVE AND TRACKING OF MUD BEYOND THE PROJECT LIMITS. IF THE CONTRACTOR DOES NOTE MUD OUTSIDE OF THE PROJECT LIMITS, THEY SHALL IMMEDIATELY CLEAN UP THE SITE AND MAKE NECESSARY IMPROVEMENTS.

PROJECT CONSTRUCTION SEQUENCE

1. UPON RECEIVING THE NOTICE TO PROCEED FROM THE OWNER, THE CONTRACTOR SHALL NOTIFY NCDOT AND NC DEQ THAT CONSTRUCTION ACTIVITIES ARE SCHEDULED TO BEGIN. SCHEDULE MEETINGS AS REQUIRED PER THE PERMIT WITH THE APPROPRIATE STAFF AT EACH AGENCY.
2. AT THE DIRECTION OF NC DEQ, PROCEED WITH INSTALLATION OF PRELIMINARY EROSION AND SEDIMENT CONTROL MEASURES. INSTALL REQUIRED EROSION AND SEDIMENT CONTROL AS PER NCDEQ PERMIT.
3. CONSULT QUALIFIED LAKE MANAGEMENT CONTRACTOR REGARDING PRESERVATION OF AQUATIC LIFE AND HABITAT DURING DEWATERING OPERATIONS & LOWERED WATER SURFACE LEVEL CONDITIONS.
4. LOWER AND MAINTAIN WATER SURFACE TO 4FT BELOW SPILLWAY USING EITHER SIPHON OR PUMPS AND/OR SIPHON HOSES AND SEDIMENT BAGS. LOWER ELEVATION, NO MORE THAN ONE VERTICAL FOOT PER DAY.
5. CONTINUE DEWATERING AS NECESSARY.
6. WALK PROJECT AREA WITH OWNER/ENGINEER TO CONFIRM REQUIRED TREE REMOVAL. PERFORM SELECTIVE TREE REMOVAL.
6. COMPLETE REQUIRED BATHYMETRIC SURVEY OF AREA TO BE DREDGED.
7. BEGIN DREDGING. ENSURE THAT ALL TRUCKS ARE CLEAR OF MUD UPON LEAVING SITE AND NO SEEPAGE OF DREDGE MATERIALS FROM TRUCKS IS PRESENT.
8. COMPLETE DREDGING.
9. RECONSTRUCT EXISTING RIP RAP DITCH AND ALL OTHER DISTURBED AREAS ON RESIDENTS PROPERTIES.
10. FILL SCOUR HOLE WITH COMPACTED SOIL AND ARMOR EMBANKMENT. INSTALL RIP RAP DISSIPATOR APRON AT 18" HDPE STORM PIPE.
11. INSTALL AND ESTABLISH PERMANENT VEGETATIVE COVER FOR ALL DISTURBED AREAS. INSTALL STRAW MATTING ON ALL SLOPES 3:1 OR GREATER.
12. COMPLETE FINAL WALKTHROUGH WITH OWNER.

LEGEND

BUILDING	
CURB & GUTTER	
DRAINAGE EASEMENT	
EDGE OF ROADWAY	
EXISTING FIRE HYDRANT	
EXISTING IRON PIN	
EXISTING WATER VALVE	
EXISTING WATER MAIN	
EXISTING SANITARY SEWER	
EXIST. SAN. SEWER MANHOLE STRUCTURE	
EXISTING GAS MAIN	
FENCE	
FIBER OPTIC LINE	
GAS STRUCTURE	
UNIDENTIFIED POST	
UNIDENTIFIED STRUCTURE	
GUARD RAIL	
MARSH, POND, WETLAND OR LAKE	
OVERHEAD ELECTRIC	
PIERS	
POWER POLE/GUY WIRE	
PROPERTY LINE	
RIP RAP	
ROAD/STREET AND RAILROAD R/W	
SEDIMENT FENCE (SILT FENCE)	
SEDIMENT FENCE OUTLET	
SIDEWALK	
STREET SIGN (LABEL TYPE)	
STORM DRAIN/CATCH BASIN, YARD AND DROP INLET	
TOWER LINE	
TREE & BUSH	
UNDERGROUND CABLE	
UNDERGROUND ELECTRIC	
UNDERGROUND TELEPHONE	
RAILROAD	
TREE LINE	
BRUSH LINE	
SUBSURFACE INVESTIGATION	
PERMANENT ACCESS EASEMENT	
PERMANENT PIPED/AT-GRADE STREAM CROSSING	
PERMANENT UTILITY EASEMENT	
TEMPORARY CONSTRUCTION EASEMENT	
TEMPORARY CONSTRUCTION ENTRANCE	
TEMPORARY STREAM CROSSING	
SEWER EASEMENT	
GAS EASEMENT	
15' STREAM BUFFER	
INLET PROTECTION	

WILDLIFE REMOVAL

THE CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING WITH AN APPROVED POND OR LAKE MANAGEMENT CONTRACTOR EXPERIENCED IN AQUATIC WILDLIFE REMOVAL TO TRANSFER ALL AQUATIC LIFE AS NECESSARY PRIOR TO COMMENCEMENT OF POND DEWATERING OPERATIONS. THE COORDINATION SHALL INCLUDE LOWERING THE PERMANENT POOL AS RECOMMENDED BY THE AQUATIC WILDLIFE REMOVAL CONTRACTOR. THE AQUATIC WILDLIFE REMOVAL CONTRACTOR SHALL BE RESPONSIBLE FOR TRANSFERRING THE AQUATIC LIFE AND FOR MAKING RECOMMENDATIONS CONCERNING THE AQUATIC LIFE.

FLOODPLAIN NOTES

1. ALL WORK SHALL CONFORM TO THE FLOODPLAIN PERMIT ISSUED BY UNION COUNTY.
2. ALL DISTURBED AREAS SHALL BE RETURNED TO ORIGINAL GRADE WITHIN THE FLOODPLAIN. ALL EXCESS MATERIAL SHALL BE REMOVED FROM FLOODPLAIN AND RESTORED SURFACES SHALL MATCH EXISTING CONTOURS.
3. EQUIPMENT IN THE FLOODWAY SHALL BE RESTRICTED TO ONLY THAT NECESSARY TO COMPLETE THE DREDGING ACTIVITIES. ALL OTHER EQUIPMENT NOT ACTIVELY USED IN THE CONSTRUCTION SHALL REMAIN OUTSIDE OF THE FLOODWAY LIMITS.
4. EQUIPMENT IS TO BE EVACUATED FROM THE SITE AND PLACED OUTSIDE THE FLOODPLAIN DURING POTENTIAL FLOOD EVENTS.
5. ALL MECHANICAL EQUIPMENT OPERATED NEAR THE STREAM SHALL BE INSPECTED AND MAINTAINED REGULARLY TO PREVENT CONTAMINATION OF THE STREAM WATERS FROM FUEL, LUBRICANTS, HYDRAULIC FLUIDS OR OTHER TOXIC MATERIALS. FUELING, LUBRICATION AND GENERAL EQUIPMENT MAINTENANCE SHALL BE PERFORMED IN A MANNER TO PREVENT CONTAMINATION OF SURFACE WATERS BY FUELS AND OILS.
6. PETROLEUM SPILLS OF 25 GALLONS OR MORE, OR ANY SPILL THAT CAUSES A SHEEN ON SURFACE WATERS REGARDLESS OF ANY AMOUNT OCCURRING WITHIN 100-FEET OF SURFACE WATERS SHALL BE REPORTED IN ACCORDANCE WITH 143-215.85(B).



PREPARED BY:

UNION COUNTY SOIL & WATER CONSERVATION DISTRICT  
 UNION COUNTY, NORTH CAROLINA  
 WALDEN POND SEDIMENT REMOVAL PROJECT

GENERAL NOTES

Apprvd.

Date: 10/3/2024

Chkd: SMM

Drwn: KAW

Scale:

Project No.: TBD

Sheet:

C-1

PREPARED BY:

UNION COUNTY SOIL & WATER CONSERVATION DISTRICT  
UNION COUNTY, NORTH CAROLINA  
WALDEN POND SEDIMENT REMOVAL PROJECT  
NCG01 GROUND STABILIZATION AND MATERIALS HANDLING

Table with 10 columns and 1 row for project details.

Table with 2 columns and 5 rows for administrative information (Date, Chkd, Drawn, Scale, Project No., Sheet).

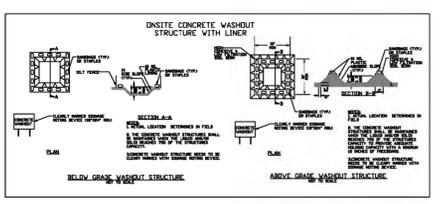
PART III SELF-INSPECTION, RECORDKEEPING AND REPORTING  
SECTION C: REPORTING  
1. Occurrences that Must be Reported  
2. Reporting Timeframes and Other Requirements

PART III SELF-INSPECTION, RECORDKEEPING AND REPORTING  
SECTION B: RECORDKEEPING  
1. E8SC Plan Documentation  
2. Additional Documentation to be kept on Site  
3. Documentation to be Retained for Three Years

PART III SELF-INSPECTION, RECORDKEEPING AND REPORTING  
SECTION A: SELF-INSPECTION  
Self-inspections are required during normal business hours in accordance with the table below.

PART II, SECTION G, ITEM (4)  
DRAW DOWN OF SEDIMENT BASINS FOR MAINTENANCE OR CLOSE OUT  
Sediment basins and traps that receive runoff from drainage areas of one acre or more shall use outlet structures that withdraw water from the surface when these devices need to be drawn down for maintenance or close out unless this is infeasible.

PART II, SECTION G, ITEM (4)  
DRAW DOWN OF SEDIMENT BASINS FOR MAINTENANCE OR CLOSE OUT  
Sediment basins and traps that receive runoff from drainage areas of one acre or more shall use outlet structures that withdraw water from the surface when these devices need to be drawn down for maintenance or close out unless this is infeasible.



- CONCRETE WASHOUTS  
1. Do not discharge concrete or cement slurry from the site.  
2. Dispose of, or recycle settled, hardened concrete residue in accordance with local and state solid waste regulations and at an approved facility.

- PORTABLE TOILETS  
1. Install portable toilets on level ground, at least 50 feet away from storm drains, streams or wetlands unless there is no alternative reasonably available.

- HERBICIDES, PESTICIDES AND RODENTICIDES  
1. Store and apply herbicides, pesticides and rodenticides in accordance with label restrictions.  
2. Store herbicides, pesticides and rodenticides in their original containers with the label, which lists directions for use, ingredients and first aid steps in case of accidental poisoning.

- HAZARDOUS AND TOXIC WASTE  
1. Create designated hazardous waste collection areas on-site.  
2. Place hazardous waste containers under cover or in secondary containment.

GROUND STABILIZATION AND MATERIALS HANDLING PRACTICES FOR COMPLIANCE WITH THE NCG01 CONSTRUCTION GENERAL PERMIT  
Implementing the details and specifications on this plan sheet will result in the construction activity being considered compliant with the Ground Stabilization and Materials Handling sections of the NCG01 Construction General Permit (Sections E and F, respectively).

SECTION E: GROUND STABILIZATION  
Required Ground Stabilization Timeframes  
Table with 3 columns: Site Area Description, Stabilize within this many calendar days after ceasing land disturbance, Timeframe variations.

GROUND STABILIZATION SPECIFICATION  
Stabilize the ground sufficiently so that rain will not dislodge the soil. Use one of the techniques in the table below:  
Temporary Stabilization vs Permanent Stabilization

- POLYACRYLAMIDES (PAMS) AND FLOCCULANTS  
1. Select flocculants that are appropriate for the soils being exposed during construction, selecting from the NC DWR List of Approved PAMS/Flocculants.

- EQUIPMENT AND VEHICLE MAINTENANCE  
1. Maintain vehicles and equipment to prevent discharge of fluids.  
2. Provide drip pans under any stored equipment.

- LITTER, BUILDING MATERIAL AND LAND CLEARING WASTE  
1. Never bury or burn waste. Place litter and debris in approved waste containers.  
2. Provide a sufficient number and size of waste containers (e.g. dumpster, trash receptacle) on site to contain construction and domestic wastes.

- PAINT AND OTHER LIQUID WASTE  
1. Do not dump paint and other liquid waste into storm drains, streams or wetlands.  
2. Locate paint washouts at least 50 feet away from storm drain inlets and surface waters unless no other alternatives are reasonably available.

- EARTHEN STOCKPILE MANAGEMENT  
1. Show stockpile locations on plans. Locate earthen-material stockpile areas at least 50 feet away from storm drain inlets, sediment basins, perimeter sediment controls and surface waters unless it can be shown no other alternatives are reasonably available.

NORTH CAROLINA Environmental Quality logo





LIMITS OF DISTURBANCE=3.2 AC.

**EROSION & SEDIMENT CONTROL LEGEND:**

- TEMPORARY SILT FENCE
- STABILIZED CONSTRUCTION ENTRANCE
- TEMPORARY TREE PROTECTION

**PROJECT NOTES**

**POND DREDGING AND DEWATERING**  
 INTENT OF PROJECT IS TO REMOVE ALL SEDIMENTS IN THE PROJECT AREA AND RESTORE HISTORICAL POND BOTTOM. ALL ACCUMULATED SEDIMENTS, ABOVE AND BELOW WATER LEVEL SHALL BE REMOVED AND DISPOSED OFF-SITE. SEDIMENT LEVELS VARY THROUGHOUT THE POND.  
 POND DEPTH VARIES THROUGHOUT THE POND. AT THE DOWNSTREAM END OF THE POND, THE MAXIMUM DEPTH OF WATER IS ESTIMATED AT 5-6 FT.  
 CONTRACTOR HAUL ROUTE AROUND PERIMETER OF POND TO BE LOCATED BELOW TYPICAL HISTORICAL POOL ELEVATION UNLESS OTHERWISE NOTED.  
 DREDGING MAY REQUIRE USE OF ADDITIONAL TIMBER MATS OR OTHER METHODS TO ACCESS EXTENTS OF POND.  
 NO STOCKPILING OF DREDGE MATERIAL SHALL BE ALLOWED OUTSIDE OF THE EXTENTS OF THE POND.

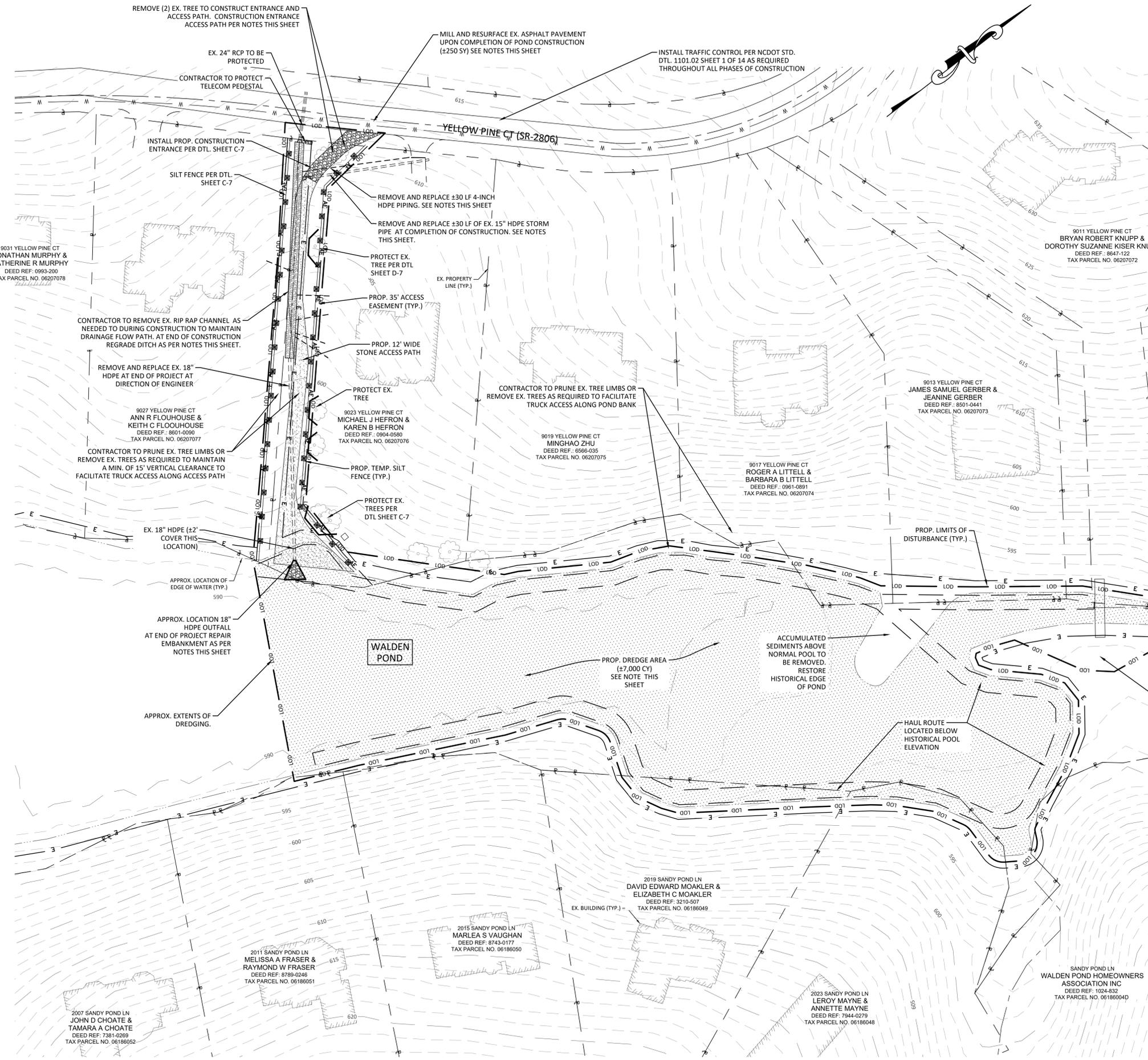
**DEWATERING OF POND**  
 CONTRACTOR SHALL DEWATER POND USING SIPHON OR PUMP. USE OF THE POND BOTTOM DRAIN WILL NOT BE ALLOWED.  
 ACCESS TO THE TOP OF DAM SHALL BE AS DETAILED ON THE PLANS. NO HEAVY EQUIPMENT (EXCAVATORS/DUMP TRUCKS ETC.) SHALL BE ALLOWED AT TOP OF DAM.  
 CONTRACTOR SHALL LOWER AND MAINTAIN WATER SURFACE NO MORE THAN 4FT BELOW SPILLWAY ELEVATION PRIOR TO DREDGING TO ALLOW FOR FISH AND WILDLIFE PRESERVATION. LOWER ELEVATION, NO MORE THAN ONE VERTICAL FOOT PER DAY TO PREVENT SLOUGHING OF SIDE WALLS OF POND AND PROTECT FISH AND WILDLIFE.

**MUD & DEBRIS IN ROAD:**  
 CONTRACTOR SHALL BE RESPONSIBLE FOR KEEPING ROADWAY CLEAR OF MUD AND DEBRIS AT ALL TIMES DURING THE PROJECT. ROADWAY SHALL BE SHOVEL CLEAN AT THE END OF EACH WORK DAY.  
 CONTRACTOR SHALL INSTALL CRUSHED STONE ON GEOTEXTILE FABRIC ALONG ACCESS ROAD AS REQUIRED TO LIMIT MUD ON THE ROADWAY.  
 DURING CONSTRUCTION, AT THE DIRECTION OF THE ENGINEER, THE CONTRACTOR SHALL CLEAN THE ROADWAY WITH A WATER TRUCK AND/OR STREET SWEEPER.  
 AT END OF PROJECT, ALL ROADWAY SURFACES SHALL BE CLEANED WITH WATER TRUCK AND/OR STREET SWEEPER.

**STORM PIPE REPLACEMENT**  
 CONTRACTOR SHALL REMOVE AND REPLACE EXISTING STORM DRAIN PIPE AND ROOF DRAINS AS NECESSARY TO COMPLETE ALL WORK.  
 CONTRACTOR SHALL REPAIR SCOUR HOLE AT POND AT END OF PROJECT. CONTRACTOR SHALL IMPORT SELECT FILL MATERIAL, COMPACT AND SHAPE TO MATCH EXISTING POND PERIMETER. CONTRACTOR SHALL THEN ARMOR THE EMBANKMENT AS PER NCDOT 275.01. STONE SHALL BE CLASS B RIP RAP WITH TYPE 2 GEOTEXTILE, MIN. 24" THICKNESS.  
 CONTRACTOR SHALL INSTALL A RIP RAP DISSIPATOR AT THE END THE 18" STORM DRAIN. DISSIPATOR SHALL BE MIN. 10' IN LENGTH, CLASS B RIP RAP WITH TYPE 2 GEOTEXTILE MIN. 24" THICKNESS.

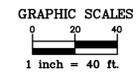
**RIP RAP DITCH REPAIR**  
 CONTRACTOR SHALL REMOVE RIP RAP DITCH AS REQUIRED TO COMPLETE CONSTRUCTION. CONTRACTOR SHALL ENSURE THAT STORMWATER FLOW FROM ALL ADJACENT PROPERTY OWNERS IS ABLE TO FLOW TO THE POND WITHOUT BLOCKAGE AT ALL TIMES.  
 AT END OF PROJECT, CONTRACTOR SHALL REGRADE EXISTING RIP RAP DITCH TO FACILITATE FLOW FROM ADJOINING PROPERTIES. DITCH SHALL BE MIN. 1' DEPTH, 4' BOTTOM WIDTH WITH 3:1 SIDE SLOPES. TOP OF RIP RAP STONE SHALL BE FLUSH WITH ADJACENT GRADES. RIP RAP SHALL BE 50/50 MIX OF CLASS A AND CLASS B STONE, MIN. 18" THICK.

**MILLING & OVERLAY:**  
 ALL LOCAL STREETS ARE NCDOT MAINTAINED. YELLOW PINE CT. HAS RECENTLY BEEN REPAVED.  
 AT END OF PROJECT, AT THE DIRECTION OF THE ENGINEER AND/OR NCDOT, THE CONTRACTOR SHALL MILL & OVERLAY DAMAGED PORTIONS OF YELLOW PINE CT.  
 MILLING & OVERLAY SHALL BE 1.5" THICK. ASPHALT SHALL BE S 9.5C ASPHALT.



**UNION COUNTY SOIL & WATER CONSERVATION DISTRICT  
 UNION COUNTY, NORTH CAROLINA  
 WALDEN POND SEDIMENT REMOVAL PROJECT  
 DETAILED DREDGE PLAN (UPSTREAM END OF POND)**

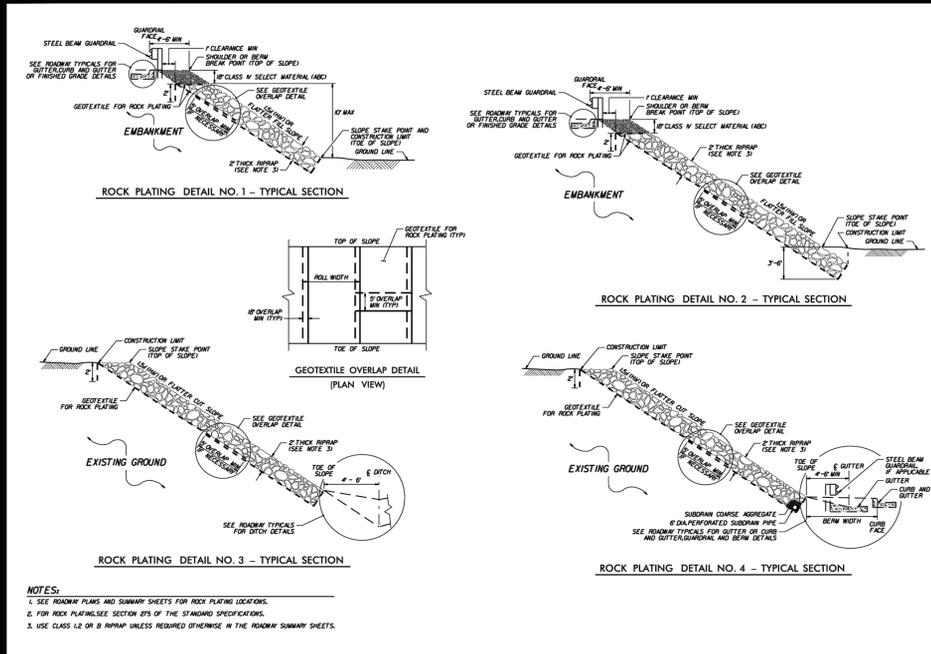
Apprvd.	
Date:	10/3/2024
Chkd:	SMM
Drwn:	KAW
Scale:	1"=40'
Project No.:	TBD
Sheet:	C-5



PREPARED BY:

Cavel & Dorn Engineering, PLLC  
 6730 Freedom Drive  
 Charlotte, NC 28214  
 704-919-1900  
 License No. P-0601

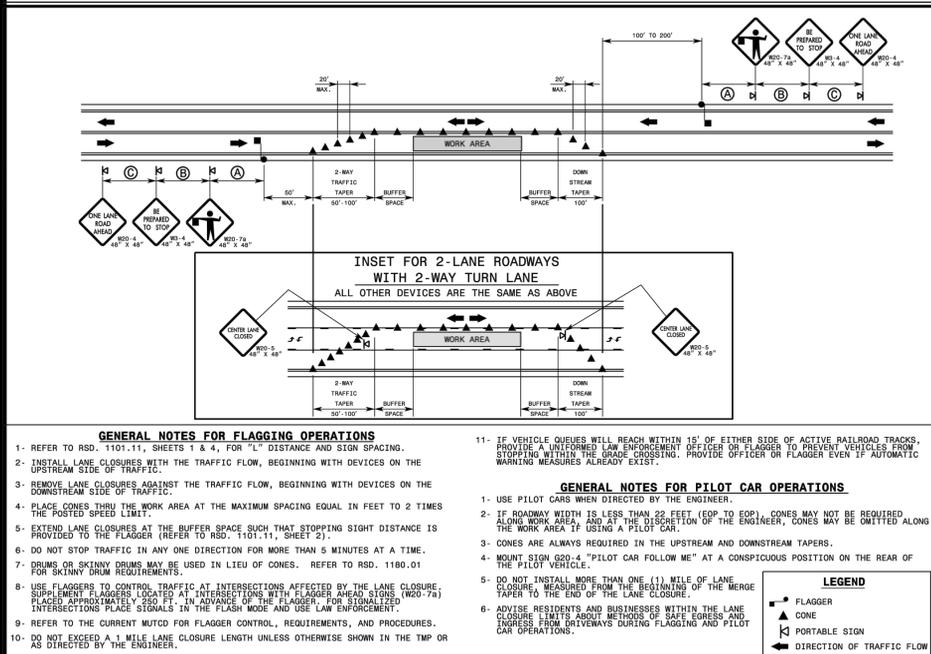




STATE OF NORTH CAROLINA  
DEPT. OF TRANSPORTATION  
DIVISION OF HIGHWAYS  
RALEIGH, N.C.

ROADWAY STANDARD DRAWING FOR  
**ROCK PLATING**

SHEET 1 OF 1  
**275.01**



STATE OF NORTH CAROLINA  
DEPT. OF TRANSPORTATION  
DIVISION OF HIGHWAYS  
RALEIGH, N.C.

ROADWAY STANDARD DRAWING FOR  
**TEMPORARY LANE CLOSURES**  
2-LANE, 2-WAY ROADWAY - 1 LANE CLOSED

SHEET 1 OF 14  
**1101.02**

UNION COUNTY SOIL & WATER CONSERVATION DISTRICT  
UNION COUNTY, NORTH CAROLINA  
WALDEN POND SEDIMENT REMOVAL PROJECT  
EROSION CONTROL PLAN

Apprvd.	
Date:	10/3/2024
Chkd:	SMM
Drwn:	KAW
Scale:	N/A
Project No.:	TBD
Sheet:	C-8

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**TEMPORARY GRAVEL CONSTRUCTION ENTRANCE/EXIT**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**Mulching Materials and Application Rates**

Material	Rate Per Acre	Quality	Notes
Straw	1-2 tons	Dry, unchopped, unweathered, avoid weeds.	Should come from wheat or oats; spread by hand or machine; must be tacked close.
Wood Chips	5-6 tons	Air dry	Treat with 12 lbs nitrogen. Apply with mulch blower, chip handle, or by hand. Not for use in fire turf.
Wood Fiber	0.5-1 tons		Also referred to as wood cellulose. May be hydrosoiled. Do not use in hot, dry weather.
Bark	35 cubic yards	Air dry, shredded or hammer-milled, or chips.	Apply with mulch blower, chip handle, or by hand. Do not use asphalt tack.
Corn Stalks	4-6 tons	Cut or shredded in 4-6 inch lengths.	Apply with mulch blower or by hand. Not for use in fire turf.
Seriecia Lespedeza seed-bearing stems	1-3 tons	Green or dry; should contain mature seed.	

**Chemical Stabilizers\*\***

Product	Follow Manufacturer's specifications	Not beneficial to plant growth
Aquatrain Aerospray		
Corasol AK Penrose SB		
Terra Tack Crust 500		
Genexa 743 M-145		

**MULCHING**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**Channel Lining Thickness**

Material	Minimum Thickness
Concrete	4 inches
Rock Riprap	1.5 times maximum stone diameter
Flagstone	4 inches including mortar

**V-SHAPED RIPRAP CHANNEL**

**TRAPEZOIDAL RIPRAP CHANNEL**

**PARABOLIC-SHAPED RIPRAP CHANNEL**

**RIPRAP AND PAVED CHANNELS**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**TEMPORARY SEEDING RECOMMENDATIONS FOR LATE WINTER AND EARLY SPRING**

**Seeding Mixture**

Species	Rate (lb/acre)
Rye (grain)	120
Annual lespedeza (Kobe in Piedmont and Coastal Plain, Korean in Mountains)	50
Ornamental lespedeza (when duration of temporary cover is not to extend beyond June)	45

**TEMPORARY SEEDING RECOMMENDATIONS FOR SUMMER**

**Seeding Mixture**

Species	Rate (lb/acre)
Corn millet	45

**TEMPORARY SEEDING RECOMMENDATIONS FOR FALL**

**Seeding Mixture**

Species	Rate (lb/acre)
Rye (grain)	120

**SEED BED PREPARATION:**

**LIMING:** Apply lime according to soil test recommendations. If the pH (acidity) of the soil is not known, an application of ground agricultural limestone at the rate of 1-1½ tons/acre on coarse-textured soils and 2-3 tons/acre on fine-textured soils is usually sufficient. Apply limestone uniformly and incorporate into the top 4-6 inches of soil. Soils with a pH of 6 or higher need not be limed.

**FERTILIZER:** Base application rates on soil tests. When these are not possible, apply a 10-10-10 grade fertilizer at 700 - 1,000 lb/acre. Both fertilizer and lime should be incorporated into the top 4-6 inches of soil. If a hydraulic seeder is used, do not mix seed and fertilizer more than 30 minutes before application.

**SURFACE ROUGHENING:** If recent tillage operations have resulted in a loose surface additional roughening may not be required, except to break up large clods. If rainfall causes the surface to become sealed or crusted, loosen it just prior to seeding by raking, harrowing, or other suitable methods for fine grading. The finished grade shall be a smooth even soil surface with a loosen uniformly fine texture. All ridges and depressions shall be removed and filled to provide the approved surface drainage. Planting is to be done immediately after finished grades are obtained and seedbed preparation is completed.

**TEMPORARY SEEDING**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**PIPE OUTLET TO FLAT AREA NO WELL-DEFINED CHANNEL**

**PIPE OUTLET TO WELL-DEFINED CHANNEL**

**OUTLET STABILIZATION STRUCTURE**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**SEDIMENT FENCE**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**NON-INVASIVE PERMANENT SEEDING RECOMMENDATIONS FOR LATE WINTER AND EARLY SPRING**

**SEEDING MIXTURE**

Species	Rate
Centipede	5 lbs/acre
Indian Woodrats	1.5-2.5 lbs/acre*
Virginia Wild Rye	4-6 lbs/acre*

**NON-INVASIVE PERMANENT SEEDING RECOMMENDATIONS FOR SUMMER**

**SEEDING MIXTURE**

Species	Rate
Indian Woodrats	1.5-2.5 lbs/acre*
Virginia Wild Rye	4-6 lbs/acre*

**NON-INVASIVE PERMANENT SEEDING RECOMMENDATIONS FOR FALL**

**SEEDING MIXTURE**

Species	Rate
Hard Fescue	15 lbs/acre
Switchgrass	2.5-3.5 lbs/acre*
Indian Grass	8-7 lbs/acre*
Big Bluestem	5-7 lbs/acre*
Indian Woodrats	1.5-2.5 lbs/acre*
Virginia Wild Rye	4-6 lbs/acre*

**PERMANENT SEEDING**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**RIP RAP**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_

**TREE PROTECTION DETAIL 7-A**

Effective Date: 9/1/2023  
In accordance with the 2013 Design Manual Updates

UNION COUNTY SOIL & WATER CONSERVATION DISTRICT  
UNION COUNTY, NORTH CAROLINA  
WALDEN POND SEDIMENT REMOVAL PROJECT  
EROSION CONTROL PLAN

PREPARED BY: Cavell & Dorn Engineering, PLLC  
6730 Freedom Drive  
Charlotte, NC 28214  
704-919-1900  
License No. P-0601

DATE: 10/3/2024

CHK: SMM

DRW: KAW

SCALE: N/A

PROJECT NO: TBD

SHEET: C-7



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-117

**Agenda Date:** 3/2/2026

---

**TITLE:**

Budget Amendment - Budget & Grants Management - Use of ARPA Investment Funds

**INFORMATION CONTACT:**

Jason May, Budget & Grants Management Director, 704-283-3660

**ACTION REQUESTED:**

Approve Special Revenue Ordinance 94G.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The FY 2026 Adopted County Budget includes an interfund transfer of \$500,000 of ARPA Investment funds out of the special revenue fund into the County's general fund to support annual operations. Special Revenue Ordinance 94G completes this transfer into the general fund for use.

**FINANCIAL IMPACT:**

Transfer \$500,000 in available ARPA Investment Funds to the Union County general fund in accordance with the FY 2026 Adopted County Budget.

**Special Revenue Ordinance 94G  
for Union County ARPA Investment Earnings**

**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 by investment earnings from federal funds received specifically from the American Rescue Plan Act.

**Section 2:** The officers of this unit are hereby directed to proceed with the Union County ARPA Investment Earnings project within the terms of the guidelines as set forth by the federal and state government, Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

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

<b>Expenditure Funds:</b>	
Software Expenses- New Grant Software	\$ 368,502
Payment to Other Governmental Units	\$ 366,525
IFT to Water & Sewer Capital Project Fund	\$ 700,000
Grant Staff Position	\$ 182,471
IFT to General Capital Project	\$1,220,422
IFT to General Fund	<u>\$1,015,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$3,852,920</u></b>

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

<b>Revenue Funds:</b>	
Investment earnings on ARPA funds	<u>\$3,852,920</u>
<b>TOTAL REVENUES</b>	<b><u>\$3,852,920</u></b>

**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





# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-122

**Agenda Date:** 3/2/2026

---

**TITLE:**

January 2026 NCVTS Motor Vehicle Tax Report

**INFORMATION CONTACT:**

Vann Harrell, Tax Administration, Tax Administrator, 704-283-3748; Kristen Foxworth, Tax Administration, Deputy Tax Administrator, 704-283-3591

**ACTION REQUESTED:**

Approve the January 2026 NCVTS Motor Vehicle Tax Refund Report.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The refunds included in this report represent adjustments made to tax bills that resulted in refunds of motor vehicle taxes paid under the Tax and Tag Together program operated jointly between the counties and the State.

**FINANCIAL IMPACT:**

\$1,813.98



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change															
ALLSTATE TRUCK LINES INC	ALLSTATE TRUCK LINES INC	JOMIRU, VITALIE	2216 UNIONVILLE INDIAN TR	TRAIL RD W	INDIAN TRAIL, NC 28079	Adjustment >= \$100	0083636945	LFR4386	PENDING	960088408	Refund Generated due to adjustment on Bill #0083636945-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00															
															200	TAX	(\$144.08)	\$0.00	(\$144.08)															
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)															
															023	TAX	\$14.68	\$0.00	\$14.68															
															003	TAX	\$0.00	\$0.00	\$0.00															
															005	TAX	\$0.00	\$0.00	\$0.00															
															004	TAX	\$0.00	\$0.00	\$0.00															
															002	TAX	\$0.00	\$0.00	\$0.00															
															Refund																		\$159.40	
															BRUNSWICK COUNTY TAX OFFICE			PO BOX 269		BOLIVIA, NC 28422	Adjustment >= \$100	0070558644	PMX5278	PENDING	843629731	Refund Generated due to adjustment on Bill #0070558644-2025-2025-0000-00	Assessed In Err	1/28/2026		001	TAX	(\$31.49)	\$0.00	(\$31.49)
600	TAX	(\$47.63)	\$0.00	(\$47.63)																														
023	TAX	(\$11.96)	\$0.00	(\$11.96)																														
003	TAX	(\$2.97)	\$0.00	(\$2.97)																														
005	TAX	(\$1.26)	\$0.00	(\$1.26)																														
004	TAX	(\$10.90)	\$0.00	(\$10.90)																														
002	TAX	(\$75.04)	\$0.00	(\$75.04)																														
Refund																														\$181.25				
DAC SERVICES INC	DAC SERVICES INC		3803 MATTHEWS INDIAN TRAI	ROAD	MATTHEWS, NC 28104	Adjustment >= \$100	0088868483	MAS4715	PENDING	1203354900	Refund Generated due to adjustment on Bill #0088868483-2025-2025-0000	Situs error	1/20/2026																	001	TAX	\$0.00	\$0.00	\$0.00
																														200	TAX	(\$338.74)	\$0.00	(\$338.74)
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)															
															700	TAX	\$145.51	\$0.00	\$145.51															
															700	VEHICLE FEE	\$25.00	\$0.00	\$25.00															
															020	TAX	\$35.57	\$0.00	\$35.57															
															003	TAX	\$0.00	\$0.00	\$0.00															
															005	TAX	\$0.00	\$0.00	\$0.00															
															004	TAX	\$0.00	\$0.00	\$0.00															
															002	TAX	\$0.00	\$0.00	\$0.00															
Refund																		\$162.66																
DETTMAR, JESSICA CHILDERS	DETTMAR, JESSICA CHILDERS		801 WEST UNION INDIAN TRL	RD	MONROE, NC 28110	Adjustment >= \$100	0083527677	VFL5626	PENDING	108010611	Refund Generated due to adjustment on Bill #0083527677-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00															
															200	TAX	(\$110.35)	\$0.00	(\$110.35)															
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)															
															900	TAX	\$4.39	\$0.00	\$4.39															
															021	TAX	\$14.87	\$0.00	\$14.87															
															003	TAX	\$0.00	\$0.00	\$0.00															
															005	TAX	\$0.00	\$0.00	\$0.00															
															004	TAX	\$0.00	\$0.00	\$0.00															
															002	TAX	\$0.00	\$0.00	\$0.00															
															Refund																		\$121.09	
FERRARI, GUSTAVO ADOLFO	FERRARI, GUSTAVO ADOLFO		4001 AMBASSADOR CT		WEDDINGTON, NC 28104	Adjustment >= \$100	0083591119	KAL8832	PENDING	1080099216	Refund Generated due to adjustment on Bill #0083591119-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00															
															200	TAX	(\$210.55)	\$0.00	(\$210.55)															
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)															
															800	TAX	\$10.48	\$0.00	\$10.48															
															026	TAX	\$16.68	\$0.00	\$16.68															
															003	TAX	\$0.00	\$0.00	\$0.00															
															005	TAX	\$0.00	\$0.00	\$0.00															
															004	TAX	\$0.00	\$0.00	\$0.00															
															002	TAX	\$0.00	\$0.00	\$0.00															
															Refund																		\$213.39	
HICKS, JACOB KENT	HICKS, JACOB KENT		7005 INDIAN TRAIL FAIRVIE	7005	INDIAN TRAIL, NC 28079	Adjustment >= \$100	0083669766	LHM1538	PENDING	960089424	Refund Generated due to adjustment on Bill #0083669766-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00															
															200	TAX	(\$185.87)	\$0.00	(\$185.87)															
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)															
															023	TAX	\$18.94	\$0.00	\$18.94															
															003	TAX	\$0.00	\$0.00	\$0.00															
															005	TAX	\$0.00	\$0.00	\$0.00															
															004	TAX	\$0.00	\$0.00	\$0.00															
															002	TAX	\$0.00	\$0.00	\$0.00															
															Refund																		\$196.93	
															REEVES, ERIC WAYNE	REEVES, ERIC WAYNE		2004 UNIONVILLE INDIAN TR	AIL RD	INDIAN TRAIL, NC 28079	Adjustment >= \$100	0083688548	R3N4687	PENDING	1080099000	Refund Generated due to adjustment on Bill #0083688548-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00
600	TAX	\$85.10	\$0.00	\$85.10																														
200	TAX	(\$231.15)	\$0.00	(\$231.15)																														
200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)																														
023	TAX	\$23.55	\$0.00	\$23.55																														
003	TAX	\$0.00	\$0.00	\$0.00																														
005	TAX	\$0.00	\$0.00	\$0.00																														
004	TAX	\$0.00	\$0.00	\$0.00																														
002	TAX	\$0.00	\$0.00	\$0.00																														
Refund																														\$152.50				



## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
WAKE COUNTY TAX OFFICE			PO BOX 2331		RALEIGH, NC 27602	Adjustment >= \$100	0074539794	HMK4206	PENDING	843524423	Refund Generated due to County Transfer of Taxes paid HMK4206	Assessed In Err	1/27/2026		001	TAX	(\$34.78)	\$0.00	(\$34.78)
															000	TAX	(\$10.83)	\$0.00	(\$10.83)
															026	TAX	(\$9.41)	\$0.00	(\$9.41)
															003	TAX	(\$3.28)	\$0.00	(\$3.28)
															005	TAX	(\$1.39)	\$0.00	(\$1.39)
															004	TAX	(\$12.04)	\$0.00	(\$12.04)
															002	TAX	(\$82.86)	\$0.00	(\$82.86)
<b>Refund</b>																			<b>\$154.59</b>
WORLEY, JENNIFER LYNN	WORLEY, JENNIFER LYNN	WORLEY, KRISTOPHER JAMES	3714 A SANFORD LN		MONROE, NC 28110	Adjustment >= \$100	0084342489	KNZ8305	PENDING	960088072	Refund Generated due to adjustment on Bill #0084342489-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00
															200	TAX	(\$482.35)	(\$24.12)	(\$506.47)
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
															019	TAX	\$61.24	\$3.06	\$64.30
															003	TAX	\$0.00	\$0.00	\$0.00
															005	TAX	\$0.00	\$0.00	\$0.00
															004	TAX	\$0.00	\$0.00	\$0.00
002	TAX	\$0.00	\$0.00	\$0.00															
<b>Refund</b>																			<b>\$472.17</b>
<b>Refund Total</b>																			<b>\$1813.98</b>



# Union County, NC

## Staff Report

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

---

**File #:** 26-125

**Agenda Date:** 3/2/2026

---

**TITLE:**

Tax Bill Correction Report for January 2026

**INFORMATION CONTACT:**

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

**ACTION REQUESTED:**

Approve Tax Bill Correction Reports for January 2026.

**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:**

January Refund amount = \$5,969.98

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

**Correction Type : Exclusion Change - Discovery**

Correction	Property Key	Source	Year	Name	Date Posted	Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001821	04117001	RE	2025	MUENDES, MELLISA M & MEDLIN, JOHN WAYNE	1/9/2026	<b>Value</b> 242,237	348,000	105,763		EXCLUSION STATUS CHANGE
<b>Public Notes:</b>						<b>Tax</b> 1,158.38	1,664.14	505.76		
						<b>LL</b> 0.00	0.00	0.00		
						<b>INT</b> 0.00	0.00	0.00		
						<b>Tax TTL</b> 1,158.38	1,664.14	505.76	0.00	
2025001813	08036022	RE	2025	SIMPSON, SIBYL	1/9/2026	<b>Value</b> 227,164	439,300	212,136		EXCLUSION STATUS CHANGE
<b>Public Notes:</b>						<b>Tax</b> 1,148.31	2,220.66	1,072.35		
						<b>LL</b> 0.00	0.00	0.00		
						<b>INT</b> 0.00	0.00	0.00		
						<b>Tax TTL</b> 1,148.31	2,220.66	1,072.35	0.00	
<b>Totals for Type Exclusion Change - Discovery :</b>						<b>Value</b> 469,401	<b>787,300</b>	<b>317,899</b>		
						<b>Tax</b> 2,306.69	<b>3,884.80</b>	<b>1,578.11</b>		
						<b>LL</b> 0.00	<b>0.00</b>	<b>0.00</b>		
						<b>INT</b> 0.00	<b>0.00</b>	<b>0.00</b>		
						<b>Tax TTL</b> 2,306.69	<b>3,884.80</b>	<b>1,578.11</b>	<b>0.00</b>	

**Correction Type : PUV Rollback**

Correction	Property Key	Source	Year	Name	Date Posted	Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001829	01057007	RE	2025	BACKWOOD'S FARM II, LLC	1/16/2026	<b>Value</b> 211,600	217,300	5,700		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b> 1,069.64	1,098.45	28.81		
						<b>LL</b> 0.00	0.00	0.00		
						<b>INT</b> 0.00	0.58	0.58		
						<b>Tax TTL</b> 1,069.64	1,099.03	29.39	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : PUV Rollback

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001829	01057007	RE	2024	BACKWOOD'S FARM II, LLC	1/16/2026	<b>Value</b>	191,160	193,250	2,090		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,236.43	1,249.95	13.52		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	1.49	1.49		
						<b>Tax TTL</b>	1,236.43	1,251.44	15.01	0.00	
2025001829	01057007	RE	2023	BACKWOOD'S FARM II, LLC	1/16/2026	<b>Value</b>	191,160	193,250	2,090		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,197.43	1,210.52	13.09		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	2.62	2.62		
						<b>Tax TTL</b>	1,197.43	1,213.14	15.71	0.00	
2025001829	01057007	RE	2022	BACKWOOD'S FARM II, LLC	1/16/2026	<b>Value</b>	191,160	193,250	2,090		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,197.43	1,210.52	13.09		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	3.79	3.79		
						<b>Tax TTL</b>	1,197.43	1,214.31	16.88	0.00	
2025001845	01234013B	RE	2025	SMITH, HERMAN BRENT JR & SMITH, MARJORIE LEIGH J	1/21/2026	<b>Value</b>	349,200	368,090	18,890		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,765.20	1,860.69	95.49		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	1.91	1.91		
						<b>Tax TTL</b>	1,765.20	1,862.60	97.40	0.00	
2025001845	01234013B	RE	2024	SMITH, HERMAN BRENT JR & SMITH, MARJORIE LEIGH J	1/21/2026	<b>Value</b>	256,500	264,720	8,220		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,659.04	1,712.21	53.17		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	5.85	5.85		
						<b>Tax TTL</b>	1,659.04	1,718.06	59.02	0.00	
2025001845	01234013B	RE	2023	SMITH, HERMAN BRENT JR & SMITH, MARJORIE LEIGH J	1/21/2026	<b>Value</b>	253,100	261,320	8,220		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,585.42	1,636.91	51.49		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	10.30	10.30		
						<b>Tax TTL</b>	1,585.42	1,647.21	61.79	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : PUV Rollback

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001845	01234013B	RE	2022	SMITH, HERMAN BRENT JR & SMITH, MARJORIE LEIGH J	1/21/2026	<b>Value</b>	253,100	261,320	8,220		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,585.42	1,636.91	51.49		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	14.93	14.93		
						<b>Tax TTL</b>	1,585.42	1,651.84	66.42	0.00	
2025001868	03018004	RE	2025	HARGETT, JAMES B	1/27/2026	<b>Value</b>	215,400	346,000	130,600		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,074.42	1,725.85	651.43		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	13.03	13.03		
						<b>Tax TTL</b>	1,074.42	1,738.88	664.46	0.00	
2025001868	03018004	RE	2024	HARGETT, JAMES B	1/27/2026	<b>Value</b>	150,200	210,200	60,000		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,003.34	1,404.14	400.80		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	44.09	44.09		
						<b>Tax TTL</b>	1,003.34	1,448.23	444.89	0.00	
2025001868	03018004	RE	2023	HARGETT, JAMES B	1/27/2026	<b>Value</b>	150,200	210,200	60,000		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	986.66	1,380.80	394.14		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	78.83	78.83		
						<b>Tax TTL</b>	986.66	1,459.63	472.97	0.00	
2025001868	03018004	RE	2022	HARGETT, JAMES B	1/27/2026	<b>Value</b>	150,200	210,200	60,000		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	986.66	1,380.80	394.14		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	114.30	114.30		
						<b>Tax TTL</b>	986.66	1,495.10	508.44	0.00	
2025001830	04045014	RE	2025	MULLIS, COLLETTE L	1/16/2026	<b>Value</b>	52,300	65,870	13,570		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	254.86	320.99	66.13		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	1.32	1.32		
						<b>Tax TTL</b>	254.86	322.31	67.45	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : PUV Rollback

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001830	04045014	RE	2024	MULLIS, COLLETTE L	1/16/2026	<b>Value</b>	32,000	39,550	7,550		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	209.22	258.58	49.36		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	5.43	5.43		
						<b>Tax TTL</b>	209.22	264.01	54.79	0.00	
2025001830	04045014	RE	2023	MULLIS, COLLETTE L	1/16/2026	<b>Value</b>	32,000	39,550	7,550		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	205.63	254.15	48.52		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	9.70	9.70		
						<b>Tax TTL</b>	205.63	263.85	58.22	0.00	
2025001830	04045014	RE	2022	MULLIS, COLLETTE L	1/16/2026	<b>Value</b>	32,000	39,550	7,550		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	205.63	254.15	48.52		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	14.07	14.07		
						<b>Tax TTL</b>	205.63	268.22	62.59	0.00	
2025001786	05075010 01	RE	2025	MCCAIN, TREVA G & IVEY, MITCHELL	1/5/2026	<b>Value</b>	6,000	113,800	107,800		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	28.72	544.87	516.15		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	10.32	10.32		
						<b>Tax TTL</b>	28.72	555.19	526.47	0.00	
2025001786	05075010 01	RE	2024	MCCAIN, TREVA G & IVEY, MITCHELL	1/5/2026	<b>Value</b>	5,900	23,900	18,000		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	37.65	152.53	114.88		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	12.64	12.64		
						<b>Tax TTL</b>	37.65	165.17	127.52	0.00	
2025001786	05075010 01	RE	2023	MCCAIN, TREVA G & IVEY, MITCHELL	1/5/2026	<b>Value</b>	5,900	23,900	18,000		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	37.05	150.07	113.02		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	22.60	22.60		
						<b>Tax TTL</b>	37.05	172.67	135.62	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : PUV Rollback

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001786	05075010 01	RE	2022	MCCAIN, TREVA G & IVEY, MITCHELL	1/5/2026	<b>Value</b>	5,900	23,900	18,000		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	37.05	150.07	113.02		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	32.78	32.78		
						<b>Tax TTL</b>	37.05	182.85	145.80	0.00	
2025001805	06015002	RE	2025	ROBINSON, DONALD S	1/7/2026	<b>Value</b>	344,900	588,380	243,480		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,661.03	2,833.63	1,172.60		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	1,661.03	2,833.63	1,172.60	0.00	
2025001805	06015002	RE	2024	ROBINSON, DONALD S	1/7/2026	<b>Value</b>	241,300	316,520	75,220		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,552.04	2,035.86	483.82		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	49.60	49.60		
						<b>Tax TTL</b>	1,552.04	2,085.46	533.42	0.00	
2025001805	06015002	RE	2023	ROBINSON, DONALD S	1/7/2026	<b>Value</b>	241,300	316,520	75,220		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,530.81	2,008.01	477.20		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	91.86	91.86		
						<b>Tax TTL</b>	1,530.81	2,099.87	569.06	0.00	
2025001805	06015002	RE	2022	ROBINSON, DONALD S	1/7/2026	<b>Value</b>	241,300	316,520	75,220		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	1,530.81	2,008.01	477.20		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	134.81	134.81		
						<b>Tax TTL</b>	1,530.81	2,142.82	612.01	0.00	
2025001841	07018018 01	RE	2025	ROWELL, SPURGEON HEIRS	1/20/2026	<b>Value</b>	160,800	350,440	189,640		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	766.86	1,671.25	904.39		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	18.09	18.09		
						<b>Tax TTL</b>	766.86	1,689.34	922.48	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : PUV Rollback

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001841	07018018 01	RE	2024	ROWELL, SPURGEON HEIRS	1/20/2026	<b>Value</b>	94,900	195,130	100,230		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	606.61	1,247.28	640.67		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	70.47	70.47		
						<b>Tax TTL</b>	606.61	1,317.75	711.14	0.00	
2025001841	07018018 01	RE	2023	ROWELL, SPURGEON HEIRS	1/20/2026	<b>Value</b>	94,900	195,130	100,230		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	599.86	1,233.41	633.55		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	126.71	126.71		
						<b>Tax TTL</b>	599.86	1,360.12	760.26	0.00	
2025001784	08180003A	RE	2025	CLONTZ, MICHAEL A & CLONTZ, MELVIE M	1/2/2026	<b>Value</b>	461,400	478,380	16,980		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	2,356.37	2,443.09	86.72		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	1.73	1.73		
						<b>Tax TTL</b>	2,356.37	2,444.82	88.45	0.00	
2025001784	08180003A	RE	2024	CLONTZ, MICHAEL A & CLONTZ, MELVIE M	1/2/2026	<b>Value</b>	394,800	404,700	9,900		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	2,639.24	2,705.42	66.18		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	7.28	7.28		
						<b>Tax TTL</b>	2,639.24	2,712.70	73.46	0.00	
2025001784	08180003A	RE	2023	CLONTZ, MICHAEL A & CLONTZ, MELVIE M	1/2/2026	<b>Value</b>	379,500	389,400	9,900		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	2,498.24	2,563.41	65.17		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	13.03	13.03		
						<b>Tax TTL</b>	2,498.24	2,576.44	78.20	0.00	
2025001784	08180003A	RE	2022	CLONTZ, MICHAEL A & CLONTZ, MELVIE M	1/2/2026	<b>Value</b>	379,500	389,400	9,900		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	2,498.24	2,563.41	65.17		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	18.90	18.90		
						<b>Tax TTL</b>	2,498.24	2,582.31	84.07	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : PUV Rollback

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001843	X1159004	RE	2025	NMJSVG TOWNSHIP FARMS LLC	1/21/2026	<b>Value</b>	49,600	927,600	878,000		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	248.59	4,649.13	4,400.54		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	88.01	88.01		
						<b>Tax TTL</b>	248.59	4,737.14	4,488.55	0.00	
2025001843	X1159004	RE	2024	NMJSVG TOWNSHIP FARMS LLC	1/21/2026	<b>Value</b>	49,400	412,300	362,900		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	326.83	2,727.78	2,400.95		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	264.11	264.11		
						<b>Tax TTL</b>	326.83	2,991.89	2,665.06	0.00	
2025001843	X1159004	RE	2023	NMJSVG TOWNSHIP FARMS LLC	1/21/2026	<b>Value</b>	49,400	412,300	362,900		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	323.62	2,700.98	2,377.36		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	475.47	475.47		
						<b>Tax TTL</b>	323.62	3,176.45	2,852.83	0.00	
2025001843	X1159004	RE	2022	NMJSVG TOWNSHIP FARMS LLC	1/21/2026	<b>Value</b>	49,400	412,300	362,900		PUV ROLLBACK
<b>Public Notes:</b>						<b>Tax</b>	323.62	2,700.98	2,377.36		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	689.44	689.44		
						<b>Tax TTL</b>	323.62	3,390.42	3,066.80	0.00	
<b>Totals for Type PUV Rollback :</b>						<b>Value</b>	<b>5,967,380</b>	<b>9,404,140</b>	<b>3,436,760</b>		
						<b>Tax</b>	<b>35,825.67</b>	<b>55,684.81</b>	<b>19,859.14</b>		
						<b>LL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
						<b>INT</b>	<b>0.00</b>	<b>2,450.09</b>	<b>2,450.09</b>		
						<b>Tax TTL</b>	<b>35,825.67</b>	<b>58,134.90</b>	<b>22,309.23</b>	<b>0.00</b>	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Discovery

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001850	02074004D	RE	2025	BAUCOM, MELISSA J & BAUCOM, ROBERT EUGENE J	1/22/2026	Value	9,300	953,400	944,100		CLERICAL ERROR
						Tax	46.61	4,778.44	4,731.83		
						LL	0.00	0.00	0.00		
						INT	0.00	0.00	0.00		
						Tax TTL	46.61	4,778.44	4,731.83	0.00	
<b>Public Notes:</b>											
2025001819	04036025C	RE	2025	WILSON, DANIEL REID & WILSON, LAURA	1/9/2026	Value	143,900	501,100	357,200		CLERICAL ERROR
						Tax	688.13	2,396.26	1,708.13		
						LL	0.00	0.00	0.00		
						INT	0.00	0.00	0.00		
						Tax TTL	688.13	2,396.26	1,708.13	0.00	
<b>Public Notes:</b>											
2025001819	04036025C	RE	2024	WILSON, DANIEL REID & WILSON, LAURA	1/9/2026	Value	76,600	325,600	249,000		CLERICAL ERROR
						Tax	489.32	2,079.93	1,590.61		
						LL	0.00	0.00	0.00		
						INT	0.00	0.00	0.00		
						Tax TTL	489.32	2,079.93	1,590.61	0.00	
<b>Public Notes:</b>											
2025001872	05075002	RE	2025	THREE LAKES PRESERVE LLC	1/28/2026	Value	413,500	484,700	71,200		CLERICAL ERROR
						Tax	1,979.84	2,320.74	340.90		
						LL	0.00	0.00	0.00		
						INT	0.00	0.00	0.00		
						Tax TTL	1,979.84	2,320.74	340.90	0.00	
<b>Public Notes:</b>											
2025001815	05141191	RE	2025	EASTWOOD CONSTRUCTION PARN	1/9/2026	Value	106,900	816,100	709,200		EXEMPTION STATUS CHANGE
						Tax	513.33	3,918.91	3,405.58		
						LL	0.00	0.00	0.00		
						INT	0.00	0.00	0.00		
						Tax TTL	513.33	3,918.91	3,405.58	0.00	
<b>Public Notes:</b>											
2025001816	07150710	RE	2025	STANLEY MARTIN HOMES LLC	1/9/2026	Value	343,600	434,400	90,800		EXEMPTION STATUS CHANGE
						Tax	2,234.78	2,825.34	590.56		
						LL	0.00	0.00	0.00		
						INT	0.00	0.00	0.00		
						Tax TTL	2,234.78	2,825.34	590.56	0.00	
<b>Public Notes:</b>											

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Discovery

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001814	08300357	RE	2025	PULTE HOME COMPANY LLC	1/9/2026	<b>Value</b>	1,800	331,900	330,100		EXEMPTION STATUS CHANGE
<b>Public Notes:</b>						<b>Tax</b>	15.74	2,901.47	2,885.73		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	15.74	2,901.47	2,885.73	0.00	
2025001817	08303014E	RE	2025	PRESLAR, JOHNNY	1/9/2026	<b>Value</b>	0	112,200	112,200		EXEMPTION STATUS CHANGE
<b>Public Notes:</b>						<b>Tax</b>	0.00	542.82	542.82		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	542.82	542.82	0.00	
2025001817	08303014E	RE	2024	PRESLAR, JOHNNY	1/9/2026	<b>Value</b>	0	32,400	32,400		EXEMPTION STATUS CHANGE
<b>Public Notes:</b>						<b>Tax</b>	0.00	211.18	211.18		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	211.18	211.18	0.00	
2025001817	08303014E	RE	2023	PRESLAR, JOHNNY	1/9/2026	<b>Value</b>	0	32,400	32,400		EXEMPTION STATUS CHANGE
<b>Public Notes:</b>						<b>Tax</b>	0.00	207.42	207.42		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	207.42	207.42	0.00	
2025001817	08303014E	RE	2022	PRESLAR, JOHNNY	1/9/2026	<b>Value</b>	0	32,400	32,400		EXEMPTION STATUS CHANGE
<b>Public Notes:</b>						<b>Tax</b>	0.00	201.63	201.63		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	201.63	201.63	0.00	
2025001840	09375065	RE	2025	MONTERO, JUAN LORENZO & QUINTERO, DIANA RAMERIE	1/22/2026	<b>Value</b>	47,000	113,300	66,300		CHANGE TO IMPROVEMENT OR LISTING
<b>Public Notes:</b>						<b>Tax</b>	227.39	548.15	320.76		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	227.39	548.15	320.76	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Discovery

Correction	Property Key	Source	Year	Name	Date Posted	Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001840	09375065	RE	2024	MONTERO, JUAN LORENZO & QUINTERO, DIANA RAMERIE	1/22/2026	<b>Value</b>	22,700	38,400	15,700	CHANGE TO IMPROVEMENT OR LISTING
<b>Public Notes:</b>						<b>Tax</b>	147.96	250.29	102.33	
						<b>LL</b>	0.00	0.00	0.00	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	147.96	250.29	102.33	
2025001840	09375065	RE	2023	MONTERO, JUAN LORENZO & QUINTERO, DIANA RAMERIE	1/22/2026	<b>Value</b>	22,700	38,400	15,700	CHANGE TO IMPROVEMENT OR LISTING
<b>Public Notes:</b>						<b>Tax</b>	145.33	245.84	100.51	
						<b>LL</b>	0.00	0.00	0.00	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	145.33	245.84	100.51	
2025001840	09375065	RE	2022	MONTERO, JUAN LORENZO & QUINTERO, DIANA RAMERIE	1/22/2026	<b>Value</b>	22,700	38,400	15,700	CHANGE TO IMPROVEMENT OR LISTING
<b>Public Notes:</b>						<b>Tax</b>	141.26	238.96	97.70	
						<b>LL</b>	0.00	0.00	0.00	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	141.26	238.96	97.70	
2025001840	09375065	RE	2021	MONTERO, JUAN LORENZO & QUINTERO, DIANA RAMERIE	1/22/2026	<b>Value</b>	22,700	38,400	15,700	CHANGE TO IMPROVEMENT OR LISTING
<b>Public Notes:</b>						<b>Tax</b>	141.08	238.66	97.58	
						<b>LL</b>	0.00	0.00	0.00	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	141.08	238.66	97.58	
2025001840	09375065	RE	2020	MONTERO, JUAN LORENZO & QUINTERO, DIANA RAMERIE	1/22/2026	<b>Value</b>	11,000	33,600	22,600	CHANGE TO IMPROVEMENT OR LISTING
<b>Public Notes:</b>						<b>Tax</b>	86.24	263.42	177.18	
						<b>LL</b>	0.00	0.00	0.00	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	86.24	263.42	177.18	
2025001838	406797	PP	2025	A L BAUCOM TRANSPORTATION	1/20/2026	<b>Value</b>	2,236,751	2,241,347	4,596	TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	11,306.78	11,330.01	23.23	
						<b>LL</b>	0.00	2.32	2.32	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	11,306.78	11,332.33	25.55	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Discovery

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001808	407248	PP	2025	ASHCRAFT, JOHN A JR	1/8/2026	<b>Value</b>	1,164,859	1,694,761	529,902		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	5,810.32	8,453.47	2,643.15		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	5,810.32	8,453.47	2,643.15	0.00	
2025001853	407302	PP	2024	AUSTIN GRADING & FARM SERV	1/22/2026	<b>Value</b>	1,376,230	2,462,857	1,086,627		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	9,268.91	16,587.34	7,318.43		
						<b>LL</b>	0.00	1,463.69	1,463.69		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	9,268.91	18,051.03	8,782.12	0.00	
2025001853	407302	PP	2023	AUSTIN GRADING & FARM SERV	1/22/2026	<b>Value</b>	1,921,849	2,238,652	316,803		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	12,588.11	14,663.17	2,075.06		
						<b>LL</b>	0.00	622.52	622.52		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	12,588.11	15,285.69	2,697.58	0.00	
2025001853	407302	PP	2021	AUSTIN GRADING & FARM SERV	1/22/2026	<b>Value</b>	1,755,261	1,807,313	52,052		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	11,484.67	11,825.25	340.58		
						<b>LL</b>	0.00	170.29	170.29		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	11,484.67	11,995.54	510.87	0.00	
2025001853	407302	PP	2020	AUSTIN GRADING & FARM SERV	1/22/2026	<b>Value</b>	1,921,231	1,923,699	2,468		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	15,611.92	15,631.98	20.06		
						<b>LL</b>	0.00	12.03	12.03		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	15,611.92	15,644.01	32.09	0.00	
2025001854	409367	PP	2025	DOUG MCLAIN TRUCKING INC	1/22/2026	<b>Value</b>	21,225	40,823	19,598		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	101.22	194.68	93.46		
						<b>LL</b>	0.00	9.35	9.35		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	101.22	204.03	102.81	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Discovery

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001867	414605	PP	2025	SOUTHERN PRIDE TURF FARM	1/27/2026	<b>Value</b>	106,380	132,975	26,595		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	530.62	663.28	132.66		
						<b>LL</b>	53.06	66.34	13.28		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	583.68	729.62	145.94	0.00	
2025001866	414605	PP	2024	SOUTHERN PRIDE TURF FARM	1/27/2026	<b>Value</b>	107,271	134,089	26,818		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	716.57	895.71	179.14		
						<b>LL</b>	71.66	107.48	35.82		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	788.23	1,003.19	214.96	0.00	
2025001866	414605	PP	2023	SOUTHERN PRIDE TURF FARM	1/27/2026	<b>Value</b>	101,725	127,156	25,431		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	668.23	835.29	167.06		
						<b>LL</b>	66.82	116.95	50.13		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	735.05	952.24	217.19	0.00	
2025001866	414605	PP	2022	SOUTHERN PRIDE TURF FARM	1/27/2026	<b>Value</b>	101,800	127,250	25,450		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	668.72	835.91	167.19		
						<b>LL</b>	66.87	133.75	66.88		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	735.59	969.66	234.07	0.00	
2025001866	414605	PP	2021	SOUTHERN PRIDE TURF FARM	1/27/2026	<b>Value</b>	101,800	127,250	25,450		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	669.84	837.31	167.47		
						<b>LL</b>	66.98	150.72	83.74		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	736.82	988.03	251.21	0.00	
2025001866	414605	PP	2020	SOUTHERN PRIDE TURF FARM	1/27/2026	<b>Value</b>	101,800	127,250	25,450		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	829.36	1,036.71	207.35		
						<b>LL</b>	82.94	207.33	124.39		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	912.30	1,244.04	331.74	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Discovery

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001831	414644	PP	2025	SPIROFLOW SYSTEMS INC	1/16/2026	<b>Value</b>	338,107	695,117	357,010		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	2,955.73	6,076.71	3,120.98		
						<b>LL</b>	295.57	607.67	312.10		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	3,251.30	6,684.38	3,433.08	0.00	
2025001852	415076	PP	2025	TELLOS COMPANY INC	1/22/2026	<b>Value</b>	29,640	37,050	7,410		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	144.70	180.88	36.18		
						<b>LL</b>	14.47	18.09	3.62		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	159.17	198.97	39.80	0.00	
2025001848	416321	PP	2025	1ST CHOICE GLASS INC	1/21/2026	<b>Value</b>	829,278	1,837,834	1,008,556		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	7,249.55	16,066.34	8,816.79		
						<b>LL</b>	724.96	1,606.62	881.66		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	7,974.51	17,672.96	9,698.45	0.00	
2025001848	416321	PP	2024	1ST CHOICE GLASS INC	1/21/2026	<b>Value</b>	980,990	1,862,601	881,611		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	10,697.70	20,311.66	9,613.96		
						<b>LL</b>	1,069.77	2,992.55	1,922.78		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	11,767.47	23,304.21	11,536.74	0.00	
2025001848	416321	PP	2023	1ST CHOICE GLASS INC	1/21/2026	<b>Value</b>	1,114,398	1,329,448	215,050		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	12,152.51	14,497.63	2,345.12		
						<b>LL</b>	1,215.25	1,918.83	703.58		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	13,367.76	16,416.46	3,048.70	0.00	
2025001848	416321	PP	2022	1ST CHOICE GLASS INC	1/21/2026	<b>Value</b>	1,212,496	1,259,201	46,705		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	13,222.27	13,731.59	509.32		
						<b>LL</b>	1,322.23	1,525.98	203.75		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	14,544.50	15,257.57	713.07	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Discovery

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001848	416321	PP	2021	1ST CHOICE GLASS INC	1/21/2026	<b>Value</b>	1,187,169	1,196,178	9,009		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	12,946.08	13,044.32	98.24		
						<b>LL</b>	1,294.61	1,343.75	49.14		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	14,240.69	14,388.07	147.38	0.00	
2025001842	578956	PP	2023	JM WAXHAW LLC	1/21/2026	<b>Value</b>	237,586	240,556	2,970		TMA AUDIT DISCOVERY
<b>Public Notes:</b>						<b>Tax</b>	2,411.26	2,441.40	30.14		
						<b>LL</b>	241.13	250.17	9.04		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	2,652.39	2,691.57	39.18	0.00	
2025001811	604819	PP	2025	APPLIED TECHNICAL SERVICES	1/9/2026	<b>Value</b>	6,558	455,325	448,767		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	43.90	3,047.95	3,004.05		
						<b>LL</b>	4.39	304.79	300.40		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	48.29	3,352.74	3,304.45	0.00	
2025001864	640891	PP	2025	MAZ EXPRESS LLC	1/27/2026	<b>Value</b>	144,079	184,079	40,000		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	1,259.54	1,609.22	349.68		
						<b>LL</b>	125.95	160.93	34.98		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	1,385.49	1,770.15	384.66	0.00	
2025001869	658867	PP	2025	LONE WOLF LEASING LLC	1/28/2026	<b>Value</b>	1,368,568	1,559,396	190,828		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	6,591.02	7,510.05	919.03		
						<b>LL</b>	0.00	91.90	91.90		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	6,591.02	7,601.95	1,010.93	0.00	
2025001863	661856	PP	2024	NLB CORP & JOSEPH, SCOTT	1/27/2026	<b>Value</b>	0	9,123	9,123		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	0.00	99.49	99.49		
						<b>LL</b>	0.00	19.90	19.90		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	119.39	119.39	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Discovery

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001828	669527	PP	2025	C & C STRATEGIC PARTNERS L	1/14/2026	<b>Value</b>	0	11,790	11,790		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	0.00	77.08	77.08		
						<b>LL</b>	0.00	7.71	7.71		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	84.79	84.79	0.00	
2025001865	669586	PP	2025	LA HERRADURA MEXICAN RESTA	1/27/2026	<b>Value</b>	0	72,770	72,770		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	0.00	636.16	636.16		
						<b>LL</b>	0.00	63.62	63.62		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	699.78	699.78	0.00	
2025001865	669586	PP	2024	LA HERRADURA MEXICAN RESTA	1/27/2026	<b>Value</b>	0	72,770	72,770		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	0.00	793.56	793.56		
						<b>LL</b>	0.00	158.71	158.71		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	952.27	952.27	0.00	
2025001865	669586	PP	2023	LA HERRADURA MEXICAN RESTA	1/27/2026	<b>Value</b>	0	72,770	72,770		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	0.00	793.56	793.56		
						<b>LL</b>	0.00	238.07	238.07		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	1,031.63	1,031.63	0.00	
2025001870	669710	PP	2025	HAMILTON LIVING TRUST	1/28/2026	<b>Value</b>	0	24,732	24,732		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	0.00	118.76	118.76		
						<b>LL</b>	0.00	11.88	11.88		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	130.64	130.64	0.00	
2025001855	669717	PP	2025	FERGUSON, FRED ROBLEY	1/23/2026	<b>Value</b>	0	10,262	10,262		UNLISTED REAL OR PERSONAL PROPERTY
<b>Public Notes:</b>						<b>Tax</b>	0.00	49.42	49.42		
						<b>LL</b>	0.00	4.94	4.94		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	54.36	54.36	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

**Correction Type : Value Change - Discovery**

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001803	669735	PP	2025	SHORT, BENJAMIN JACKSON	1/7/2026	<b>Value</b>	0	26,202	26,202		COUNTY TRANSFER
<b>Public Notes:</b>						<b>Tax</b>	0.00	130.91	130.91		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	0.00	130.91	130.91	0.00	
<b>Totals for Type Value Change - Discovery :</b>						<b>Value</b>	<b>19,711,451</b>	<b>28,499,726</b>	<b>8,788,275</b>		
						<b>Tax</b>	<b>146,786.54</b>	<b>209,176.26</b>	<b>62,389.72</b>		
						<b>LL</b>	<b>6,716.66</b>	<b>14,388.88</b>	<b>7,672.22</b>		
						<b>INT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
						<b>Tax TTL</b>	<b>153,503.20</b>	<b>223,565.14</b>	<b>70,061.94</b>	<b>0.00</b>	

**Correction Type : Value Change - Release**

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001820	04036025C	RE	2025	WILSON, DANIEL REID & WILSON, LAURA	1/9/2026	<b>Value</b>	501,100	405,000	(96,100)		CHANGE VALUE PER BER
<b>Public Notes:</b>						<b>Tax</b>	2,396.26	1,936.71	(459.55)		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	2,396.26	1,936.71	(459.55)	0.00	
2025001858	08234018A	RE	2025	BROOKS, ERIC V & BROOKS, JULIE P	1/23/2026	<b>Value</b>	2,001,400	955,300	(1,046,100)		CHANGE VALUE DUE TO AN APPEAL
<b>Public Notes:</b>						<b>Tax</b>	10,171.11	4,854.83	(5,316.28)		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	10,171.11	4,854.83	(5,316.28)	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted	Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001806	09015001A80	RE	2025	BRASWELL, DORIS H & BRASWELL, JOHNNY PAUL	1/7/2026	<b>Value</b>	60,300	3,300	(57,000)	CLERICAL ERROR
<b>Public Notes:</b>						<b>Tax</b>	455.93	24.95	(430.98)	
						<b>LL</b>	0.00	0.00	0.00	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	455.93	24.95	(430.98)	430.98
2025001822	2785169	PP	2025	GERBER COLLISION (NORTHEAS	1/9/2026	<b>Value</b>	162,904	162,904	0	LATE LIST PENALTY CHANGE
<b>Public Notes:</b>						<b>Tax</b>	1,424.11	1,424.11	0.00	
						<b>LL</b>	142.41	0.00	(142.41)	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	1,566.52	1,424.11	(142.41)	70.73
2025001801	307118	PP	2025	BAGDASARIAN, TIMOTHY F	1/5/2026	<b>Value</b>	8,444	300	(8,144)	DUPLICATE ASSESSMENT
<b>Public Notes:</b>						<b>Tax</b>	65.04	2.31	(62.73)	
						<b>LL</b>	6.50	0.23	(6.27)	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	71.54	2.54	(69.00)	0.00
2025001862	326032	PP	2025	DEESE, RICHARD EUGENE II	1/27/2026	<b>Value</b>	19,539	0	(19,539)	SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	150.49	0.00	(150.49)	
						<b>LL</b>	0.00	0.00	0.00	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	150.49	0.00	(150.49)	0.00
2025001797	356773	PP	2025	LINKER, TAMARA LEIGH & LINKER, RONALD KEITH	1/5/2026	<b>Value</b>	2,512	0	(2,512)	SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	12.72	0.00	(12.72)	
						<b>LL</b>	1.27	0.00	(1.27)	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	13.99	0.00	(13.99)	0.00
2025001797	356773	PP	2024	LINKER, TAMARA LEIGH & LINKER, RONALD KEITH	1/5/2026	<b>Value</b>	2,644	0	(2,644)	SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	17.67	0.00	(17.67)	
						<b>LL</b>	1.77	0.00	(1.77)	
						<b>INT</b>	0.00	0.00	0.00	
						<b>Tax TTL</b>	19.44	0.00	(19.44)	0.00

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001839	397767	PP	2025	TYSON, ANTHONY D	1/20/2026	<b>Value</b>	8,695	0	(8,695)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	42.07	0.00	(42.07)		
						<b>LL</b>	4.21	0.00	(4.21)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	46.28	0.00	(46.28)	0.00	
2025001798	399947	PP	2025	WALLACE, CAROL SIMMONS	1/5/2026	<b>Value</b>	24,732	0	(24,732)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	118.76	0.00	(118.76)		
						<b>LL</b>	11.88	0.00	(11.88)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	130.64	0.00	(130.64)	0.00	
2025001793	407433	PP	2025	CRUSE, BAILEY WILLIAM	1/5/2026	<b>Value</b>	18,001	3,365	(14,636)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	116.45	21.77	(94.68)		
						<b>LL</b>	11.65	2.18	(9.47)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	128.10	23.95	(104.15)	0.00	
2025001793	407433	PP	2024	CRUSE, BAILEY WILLIAM	1/5/2026	<b>Value</b>	19,627	3,365	(16,262)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	161.77	27.73	(134.04)		
						<b>LL</b>	16.18	2.77	(13.41)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	177.95	30.50	(147.45)	0.00	
2025001793	407433	PP	2023	CRUSE, BAILEY WILLIAM	1/5/2026	<b>Value</b>	21,434	3,365	(18,069)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	175.14	27.50	(147.64)		
						<b>LL</b>	17.51	2.75	(14.76)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	192.65	30.25	(162.40)	0.00	
2025001793	407433	PP	2022	CRUSE, BAILEY WILLIAM	1/5/2026	<b>Value</b>	23,442	3,365	(20,077)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	191.54	27.50	(164.04)		
						<b>LL</b>	19.15	2.75	(16.40)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	210.69	30.25	(180.44)	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001793	407433	PP	2021	CRUSE, BAILEY WILLIAM	1/5/2026	<b>Value</b>	23,442	3,365	(20,077)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	191.54	27.50	(164.04)		
						<b>LL</b>	19.15	2.75	(16.40)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	210.69	30.25	(180.44)	0.00	
2025001800	410469	PP	2025	H & K ENTERPRISES INC NC	1/5/2026	<b>Value</b>	20,739	0	(20,739)		BUSINESS CLOSED
<b>Public Notes:</b>						<b>Tax</b>	138.83	0.00	(138.83)		
						<b>LL</b>	13.88	0.00	(13.88)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	152.71	0.00	(152.71)	0.00	
2025001800	410469	PP	2024	H & K ENTERPRISES INC NC	1/5/2026	<b>Value</b>	20,739	0	(20,739)		BUSINESS CLOSED
<b>Public Notes:</b>						<b>Tax</b>	177.84	0.00	(177.84)		
						<b>LL</b>	17.78	0.00	(17.78)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	195.62	0.00	(195.62)	0.00	
2025001800	410469	PP	2023	H & K ENTERPRISES INC NC	1/5/2026	<b>Value</b>	20,739	0	(20,739)		BUSINESS CLOSED
<b>Public Notes:</b>						<b>Tax</b>	170.43	0.00	(170.43)		
						<b>LL</b>	17.04	0.00	(17.04)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	187.47	0.00	(187.47)	0.00	
2025001834	410898	PP	2025	HURRICANE MERCHANTS LLC	1/16/2026	<b>Value</b>	2,163	0	(2,163)		TAXPAYER MOVED
<b>Public Notes:</b>						<b>Tax</b>	10.42	0.00	(10.42)		
						<b>LL</b>	1.04	0.00	(1.04)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	11.46	0.00	(11.46)	0.00	
2025001807	414891	PP	2025	SUNMAR CONSTRUCTION INC	1/8/2026	<b>Value</b>	32,397	16,717	(15,680)		BUSINESS CLOSED
<b>Public Notes:</b>						<b>Tax</b>	216.87	111.90	(104.97)		
						<b>LL</b>	21.69	11.20	(10.49)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	238.56	123.10	(115.46)	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001788	415682	PP	2023	UNITED VENEER INC	1/5/2026	<b>Value</b>	698,494	567,956	(130,538)		DUPLICATE ASSESSMENT
<b>Public Notes:</b>						<b>Tax</b>	5,740.22	4,667.46	(1,072.76)		
						<b>LL</b>	465.54	250.99	(214.55)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	6,205.76	4,918.45	(1,287.31)	1,287.31	
2025001788	415682	PP	2022	UNITED VENEER INC	1/5/2026	<b>Value</b>	744,754	607,658	(137,096)		DUPLICATE ASSESSMENT
<b>Public Notes:</b>						<b>Tax</b>	6,120.39	4,993.73	(1,126.66)		
						<b>LL</b>	755.52	417.52	(338.00)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	6,875.91	5,411.25	(1,464.66)	1,464.66	
2025001788	415682	PP	2021	UNITED VENEER INC	1/5/2026	<b>Value</b>	614,601	466,976	(147,625)		DUPLICATE ASSESSMENT
<b>Public Notes:</b>						<b>Tax</b>	5,047.10	3,834.81	(1,212.29)		
						<b>LL</b>	1,027.60	542.68	(484.92)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	6,074.70	4,377.49	(1,697.21)	1,697.21	
2025001832	415976	PP	2025	WDS EXPRESS INC	1/16/2026	<b>Value</b>	26,263	4,757	(21,506)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	126.48	22.91	(103.57)		
						<b>LL</b>	12.65	2.29	(10.36)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	139.13	25.20	(113.93)	0.00	
2025001832	415976	PP	2024	WDS EXPRESS INC	1/16/2026	<b>Value</b>	29,180	5,285	(23,895)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	187.69	33.99	(153.70)		
						<b>LL</b>	18.77	3.40	(15.37)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	206.46	37.39	(169.07)	0.00	
2025001832	415976	PP	2023	WDS EXPRESS INC	1/16/2026	<b>Value</b>	32,423	5,873	(26,550)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	205.69	37.26	(168.43)		
						<b>LL</b>	20.57	3.73	(16.84)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	226.26	40.99	(185.27)	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001832	415976	PP	2022	WDS EXPRESS INC	1/16/2026	<b>Value</b>	36,025	6,525	(29,500)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	228.54	41.39	(187.15)		
						<b>LL</b>	22.85	4.14	(18.71)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	251.39	45.53	(205.86)	0.00	
2025001832	415976	PP	2021	WDS EXPRESS INC	1/16/2026	<b>Value</b>	36,025	6,525	(29,500)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	227.03	41.12	(185.91)		
						<b>LL</b>	22.70	4.11	(18.59)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	249.73	45.23	(204.50)	0.00	
2025001787	577491	PP	2025	ACCORD HAULING TRANSPORT I	1/5/2026	<b>Value</b>	30,132	0	(30,132)		DUPLICATE ASSESSMENT
<b>Public Notes:</b>						<b>Tax</b>	195.98	0.00	(195.98)		
						<b>LL</b>	19.60	0.00	(19.60)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	215.58	0.00	(215.58)	0.00	
2025001826	577659	PP	2025	THE TERRA GROUP LLC	1/14/2026	<b>Value</b>	72,103	4,287	(67,816)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	482.66	28.70	(453.96)		
						<b>LL</b>	48.26	2.87	(45.39)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	530.92	31.57	(499.35)	0.00	
2025001826	577659	PP	2024	THE TERRA GROUP LLC	1/14/2026	<b>Value</b>	84,790	4,513	(80,277)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	727.07	38.70	(688.37)		
						<b>LL</b>	132.97	3.87	(129.10)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	860.04	42.57	(817.47)	817.47	
2025001833	600223	PP	2025	BKP TRUCKING LLC	1/16/2026	<b>Value</b>	97,559	93,991	(3,568)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	631.11	608.03	(23.08)		
						<b>LL</b>	63.11	60.82	(2.29)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	694.22	668.85	(25.37)	0.00	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001809	620653	PP	2025	TYGER TRANSPORT LLC	1/8/2026	<b>Value</b>	50,666	0	(50,666)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	235.39	0.00	(235.39)		
						<b>LL</b>	23.54	0.00	(23.54)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	258.93	0.00	(258.93)	0.00	
2025001809	620653	PP	2024	TYGER TRANSPORT LLC	1/8/2026	<b>Value</b>	56,295	0	(56,295)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	353.42	0.00	(353.42)		
						<b>LL</b>	35.34	0.00	(35.34)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	388.76	0.00	(388.76)	0.00	
2025001837	621741	PP	2025	LOERA, AARON MAURICIO	1/20/2026	<b>Value</b>	1,300	300	(1,000)		SOLD PP ASSET
<b>Public Notes:</b>						<b>Tax</b>	11.36	2.62	(8.74)		
						<b>LL</b>	1.14	0.26	(0.88)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	12.50	2.88	(9.62)	0.00	
2025001827	622260	PP	2025	CLASSIC BOUNCE OF CHARLOTT	1/14/2026	<b>Value</b>	4,408	0	(4,408)		BUSINESS CLOSED
<b>Public Notes:</b>						<b>Tax</b>	21.52	0.00	(21.52)		
						<b>LL</b>	2.15	0.00	(2.15)		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	23.67	0.00	(23.67)	0.00	
2025001796	624963	PP	2025	PNC EQUIPMENT FINANCE LLC	1/5/2026	<b>Value</b>	37,895	0	(37,895)		CLERICAL ERROR
<b>Public Notes:</b>						<b>Tax</b>	180.72	0.00	(180.72)		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	180.72	0.00	(180.72)	0.00	
2025001790	625009	PP	2025	SYNCHRONY BANK	1/5/2026	<b>Value</b>	8,178	6,135	(2,043)		CLERICAL ERROR
<b>Public Notes:</b>						<b>Tax</b>	39.00	29.26	(9.74)		
						<b>LL</b>	0.00	0.00	0.00		
						<b>INT</b>	0.00	0.00	0.00		
						<b>Tax TTL</b>	39.00	29.26	(9.74)	9.74	

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted	Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001860	625909	PP	2025	VARGAS, ROSA MARIA	1/27/2026	Value	21,376	0	(21,376)	SOLD PP ASSET
<b>Public Notes:</b>						Tax	164.64	0.00	(164.64)	
						LL	16.46	0.00	(16.46)	
						INT	0.00	0.00	0.00	
						Tax TTL	181.10	0.00	(181.10)	0.00
2025001794	640584	PP	2025	RED-D-ARC INC	1/5/2026	Value	35,965	0	(35,965)	CLERICAL ERROR
<b>Public Notes:</b>						Tax	174.00	0.00	(174.00)	
						LL	0.00	0.00	0.00	
						INT	0.00	0.00	0.00	
						Tax TTL	174.00	0.00	(174.00)	174.00
2025001836	640962	PP	2025	ALEXANDER, JAMES KEVIN	1/20/2026	Value	14,169	3,880	(10,289)	CHANGE TO IMPROVEMENT OR LISTING
<b>Public Notes:</b>						Tax	72.01	19.72	(52.29)	
						LL	7.20	1.97	(5.23)	
						INT	0.00	0.00	0.00	
						Tax TTL	79.21	21.69	(57.52)	0.00
2025001871	644890	PP	2025	PRO MASTER GOLF INC	1/28/2026	Value	9,224	6,634	(2,590)	CLERICAL ERROR
<b>Public Notes:</b>						Tax	46.08	33.14	(12.94)	
						LL	0.00	0.00	0.00	
						INT	0.00	0.00	0.00	
						Tax TTL	46.08	33.14	(12.94)	0.00
2025001799	646251	PP	2025	GORDON, BOBBY WILLIAM	1/5/2026	Value	2,772	0	(2,772)	DUPLICATE ASSESSMENT
<b>Public Notes:</b>						Tax	21.35	0.00	(21.35)	
						LL	2.14	0.00	(2.14)	
						INT	0.00	0.00	0.00	
						Tax TTL	23.49	0.00	(23.49)	0.00
2025001791	651452	PP	2025	MARTIN, MESHOUNDA LETRICE	1/5/2026	Value	5,080	0	(5,080)	SOLD PP ASSET
<b>Public Notes:</b>						Tax	44.41	0.00	(44.41)	
						LL	4.44	0.00	(4.44)	
						INT	0.00	0.00	0.00	
						Tax TTL	48.85	0.00	(48.85)	0.00

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted	Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001861	657602	PP	2025	LOPEZ, GRACIELA	1/27/2026	Value	22,550	0	(22,550)	SOLD PP ASSET
<b>Public Notes:</b>						Tax	173.68	0.00	(173.68)	
						LL	17.37	0.00	(17.37)	
						INT	0.00	0.00	0.00	
						Tax TTL	191.05	0.00	(191.05)	0.00
2025001792	657821	PP	2025	BURNEY'S SWEETS & MORE	1/5/2026	Value	52,065	0	(52,065)	CLERICAL ERROR
<b>Public Notes:</b>						Tax	401.00	0.00	(401.00)	
						LL	40.10	0.00	(40.10)	
						INT	0.00	0.00	0.00	
						Tax TTL	441.10	0.00	(441.10)	0.00
2025001802	660140	PP	2025	AMH 2014-3 BORROWER LP	1/7/2026	Value	36,958	36,958	0	LATE LIST PENALTY CHANGE
<b>Public Notes:</b>						Tax	241.63	241.63	0.00	
						LL	24.16	0.00	(24.16)	
						INT	0.00	0.00	0.00	
						Tax TTL	265.79	241.63	(24.16)	17.88
2025001795	665586	PP	2024	CARSON, KALAH LEE & CARSON, STEVEN DOUGLAS	1/5/2026	Value	87,395	0	(87,395)	TAXPAYER MOVED
<b>Public Notes:</b>						Tax	562.12	0.00	(562.12)	
						LL	0.00	0.00	0.00	
						INT	0.00	0.00	0.00	
						Tax TTL	562.12	0.00	(562.12)	0.00
2025001789	665702	PP	2024	GAYMON, JACK	1/5/2026	Value	4,400	0	(4,400)	DUPLICATE ASSESSMENT
<b>Public Notes:</b>						Tax	28.17	0.00	(28.17)	
						LL	0.00	0.00	0.00	
						INT	0.00	0.00	0.00	
						Tax TTL	28.17	0.00	(28.17)	0.00

# Correction Listing Report

## Union County

Date Posted between 1/1/2026 and 1/30/2026

Correction Type : Value Change - Release

Correction	Property Key	Source	Year	Name	Date Posted		Original	Corrected	Corrected Diff	Refund Amount	Correction Reason
2025001877	668375	PP	2024	LYMAN, WILLIAM BUCKLEY	1/29/2026	Value	78,137	69,258	(8,879)		TAXPAYER MOVED
<b>Public Notes:</b>						Tax	490.54	434.80	(55.74)		
						LL	0.00	0.00	0.00		
						INT	0.00	0.00	0.00		
						Tax TTL	490.54	434.80	(55.74)	0.00	
<b>Totals for Type Value Change - Release :</b>						Value	6,026,175	3,457,857	(2,568,318)		
						Tax	39,585.99	23,596.08	(15,989.91)		
						LL	3,107.29	1,323.28	(1,784.01)		
						INT	0.00	0.00	0.00		
						Tax TTL	42,693.28	24,919.36	(17,773.92)	5,969.98	
<b>Grand Totals :</b>	<b>Year</b>	<b>Refund Amount</b>									
		<u>5,969.98</u>									
						Value	32,174,407	42,149,023	9,974,616		
						Tax	224,504.89	292,341.95	67,837.06		
						LL	9,823.95	15,712.16	5,888.21		
						INT	0.00	2,450.09	2,450.09		
						Tax TTL	234,328.84	310,504.20	76,175.36	5,969.98	



# Union County, NC

## Staff Report

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

**File #:** 26-124

**Agenda Date:** 3/2/2026

### **TITLE:**

Change Order - Union County Jail Generator Replacement Project

### **INFORMATION CONTACT:**

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

### **ACTION REQUESTED:**

1) 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, and 2) adopt Capital Project Ordinances #259D and #288I.

### **PRIOR BOARD ACTIONS:**

- 1) February 6, 2023, Regular Meeting, Agenda Item # 23-043 - Accepted low bid and authorized award of construction contract for the Union County Jail Generator Replacement project.
- 2) December 2, 2024, Regular Meeting, Agenda Item # 24-822 - Approved change order 01 and adopted CPO #259B and CPO #367A for the UC Jail generator replacement project.

### **BACKGROUND:**

The Union County Jail is currently served by a 160 kVA generator that is at the end of its service life. The project will replace the generator with a 600kVA generator currently owned by the County but not in service. The increased capacity of the replacement generator will allow more effective generator coverage for the Jail.

During construction, the contractor encountered an unforeseen underground utility conflict and was unable to reuse the existing conduit(s) feeding the transformer as originally planned. This change order is for labor and materials to provide an alternate utility pathway and the rental of a 250K temporary generator needed to support emergency devices during outages necessary when connecting to the replacement generator.

The contractor has submitted Change Order #2 in the amount of \$60,577.00 to cover these unexpected costs. The original contract price was \$348,711.00 and with this change order will increase to \$409,288.00. This request also includes the adoption of CPO #259D and #288I to provide sufficient funds in the Jail Generator Replacement capital account, 40080113, to cover these additional costs. We are requesting the transfer of funds totaling \$100,000.00 from the Jail Paint Block Walls and Floors, capital project 40080112, into the Jail Generator Replacement capital account, 40080113.

**FINANCIAL IMPACT:**

The cost of this change order is \$60,577.00. Upon approval of CPO#259D and #288I there will be sufficient funds in the Jail Generator Replacement capital account, 40080113, to cover this expense.

## Change Order

**PROJECT:** *(Name and address)*  
 Union County Jail Generator Replacement Project  
 Union County Sherriff's Office  
 3344 Presson Road  
 Monroe, NC 28112

**CONTRACT INFORMATION:**  
 Contract For: Union County

**CHANGE ORDER INFORMATION:**  
 Change Order Number: 02

Date: October 10th, 2023

Date: February 3rd, 2026

**OWNER:** *(Name and address)*  
 Union County  
 500 N Main Street  
 Monroe, North Carolina

**ARCHITECT:** *(Name and address)*  
 AME Consulting Engineers  
 413 Dalton Ave. Suite A  
 Charlotte, NC 28206  
 704-295-4263

**CONTRACTOR:** *(Name and address)*  
 Locke-Lane Construction, Inc.  
 5063 Taylorsville Highway  
 Stony Point, NC 28678  
 Andrew Sherrill, President

**THE CONTRACT IS CHANGED AS FOLLOWS:**

*(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)*

See Attached

The original Contract Sum was	\$ 249,199.00
The net change by previously authorized Change Orders	\$ 99,512.00
The Contract Sum prior to this Change Order was	\$ 348,711.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 60,577.00
The new Contract Sum including this Change Order will be	\$ 409,288.00

The Contract Time will be increased by Eight Hundred Forty-Five (845) days.  
 The new date of Substantial Completion will be April 3rd, 2026

**NOTE:** This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.**

<p><u>Salas O'Brien / AME</u></p> <p><b>ARCHITECT</b> <i>(Firm name)</i></p> <p></p> <p><b>SIGNATURE</b></p> <p>Sean Braunbeck, Director of Project Management</p> <p><b>PRINTED NAME AND TITLE</b></p> <p>2/6/2026</p> <p><b>DATE</b></p>	<p><u>Locke-Lane Construction, Inc.</u></p> <p><b>CONTRACTOR</b> <i>(Firm name)</i></p> <p></p> <p><b>SIGNATURE</b></p> <p>Andrew Sherrill, President</p> <p><b>PRINTED NAME AND TITLE</b></p> <p>2/3/2026</p> <p><b>DATE</b></p>	<p>_____</p> <p><b>OWNER</b> <i>(Firm name)</i></p> <p>_____</p> <p><b>SIGNATURE</b></p> <p>_____</p> <p><b>PRINTED NAME AND TITLE</b></p> <p>_____</p> <p><b>DATE</b></p>
---	---	--

**UNION COUNTY, NORTH CAROLINA**  
**2025-2026**  
**CAPITAL PROJECT ORDINANCE #259D**

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF UNION COUNTY, NORTH CAROLINA:

Section I. That for the purpose of providing funds, together with any other available funds, for the following projects:

UC Jail Generator Replacement  
UC Jail Domestic Water Alternate Source Piping

Including the replacement of equipment, the acquisition and construction of new facilities, the acquisition and installation of necessary furnishings and equipment and the acquisition of interests in real property required therefore an addition of \$100,000 is hereby appropriated for total project cost of \$470,000.

Section II. That it is estimated that the following revenues will be available during the construction period to meet the appropriations in Section I, as set forth in the following schedule:

Transfer from EMS Fund	\$295,000
Transfer from General Fund	\$75,000
2/3 GO Bond Proceeds	\$100,000

Section III. The attached CPO #259D chart is incorporated herein showing appropriations to date, reductions/additions as of this capital project ordinance , and the total appropriation.

Section IV. That the finance officer is authorized from time to time to transfer as a loan from the General Fund or unspent County proceeds in the Capital Projects Funds, cash in an amount necessary to meet obligations until such time as financing is arranged , at which time repayment will be made and the finance officer is authorized to sign the Declaration of Official Intent to Reimburse Expenditures as required by Internal Revenue Service regulations.

Section V. This capital project ordinance is adopted and effective this 2<sup>nd</sup> day of March 2026.

ATTEST:

\_\_\_\_\_  
Lynn G. West,  
Clerk to the Board

\_\_\_\_\_  
Brian Helms  
Chair, Union County Board of Commissioners

**CAPITAL PROJECT ORDINANCE AMENDMENT**

BUDGET General CIP Fund

REQUESTED BY Chris Boyd

FISCAL YEAR FY 2026

DATE March 2, 2026

**PROJECT SOURCES**

Source Description and Code	Project To Date	Requested Amendment	Revised Project
<b>General CIP Fund - Jail Maintenance</b>			
IFT from EMS Fund	295,000		295,000
IFT from General Fund	75,000		75,000
2/3 GO Bond Proceeds	-	100,000	100,000
<b>Total</b>	<b>370,000</b>	<b>100,000</b>	<b>470,000</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
<b>General CIP Fund - Jail Maintenance</b>			
UC Jail Generator Replacement	370,000	100,000	470,000
UC Jail Domestic Water Alternate Source Piping	-		-
<b>Total</b>	<b>370,000</b>	<b>100,000</b>	<b>470,000</b>

EXPLANATION: Transfer GO bond proceeds from UC Jail Block Renovations Project (40080112) to the Jail Generator Replacement Project (40080113).

DATE: 3/2/2026

APPROVED BY: \_\_\_\_\_  
BOCC/County Manager  
Lynn West/Clerk to the Board

**FOR FINANCE POSTING PURPOSES ONLY**

**PROJECT SOURCES**

Source Description and Code	Project To Date	Requested Amendment	Revised Project
<b>General CIP Fund - Jail Maintenance</b>			
<b>UC Jail Generator Replacement</b>			
IFT from EMS Fund 40080113-4020	295,000	-	295,000
IFT from General Fund 40080113-4010	75,000	-	75,000
GO Bond Proceeds 40080113-4710	-	100,000	100,000
<b>UC Jail Domestic Water Alternate Source Piping</b>			
IFT from EMS Fund 40080145-4020	-	-	-
<b>Total</b>	<b>370,000</b>	<b>100,000</b>	<b>470,000</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
<b>General CIP Fund - Jail Maintenance</b>			
<b>UC Jail Generator Replacement</b>			
Buildings 40080113-5580	370,000	100,000	470,000
<b>UC Jail Domestic Water Alternate Source Piping</b>			
Buildings 40080145-5580	-	-	-
<b>Total</b>	<b>370,000</b>	<b>100,000</b>	<b>470,000</b>

Prepared By ga  
Posted By \_\_\_\_\_  
Date \_\_\_\_\_

Number CPO - 259D

**UNION COUNTY, NORTH CAROLINA  
MAJOR INFRASTRUCTURE – 2025-2026  
CAPITAL PROJECT ORDINANCE #288I**

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF UNION COUNTY, NORTH CAROLINA:

Section I. That for the purpose of providing funds, together with any other available funds, for the following projects:

**Major Infrastructure Projects;**

- Union County Lock Project Enhancements
- Union County Jail Block Renovations
- Union County Three Commercial Washer & Dryer Replacement
- Government Center/Judicial – Building Envelope Repairs
- UC Progress Building Renovations
- Parks and Recreation Paving
- Jesse Helms Park- Park Amenities Improvements
- Historic Courthouse Phase 2 Renovation
- Main Library Replace Metal Architectural Panels
- Cane Creek Park Camp Store
- Patton Avenue Radio Shop Renovation
- SPCC Building A Renovation Needs
- SPCC Camera System
- SPCC Access Controls

Including the replacement of equipment, the acquisition and construction of new facilities, the acquisition and installation of necessary furnishings and equipment and the acquisition of interests in real property required therefore, a reduction of \$100,000 is hereby appropriated for total project cost of \$30,566,693.

Section II. That it is estimated that the following revenues will be available during the construction period to meet the appropriations in Section I, as set forth in the following schedule:

2/3rd GO Bond Proceeds	\$14,323,203
2/3rd GO Bond Proceeds Premiums	\$775,678
Investment Earnings	\$11,345
Interfund Transfer from General Fund	\$2,559,855
Interfund Transfer from EMS Fund	\$100,000
Installment Financing Proceeds	\$5,551,676
Intergovernmental Revenue	\$240,000
Previous GO Bond Proceeds	\$6,900,000
Federal Grant	\$104,936

Section III. The attached CPO #288I chart is incorporated herein showing appropriations to date, additions as of this capital project ordinance, and the total appropriation.

Section IV. That the finance officer is authorized from time to time to transfer as a loan from the General Fund or unspent County proceeds in the Capital Projects Funds, cash in an amount necessary to meet obligations until such time as financing is arranged, at which time repayment will be made and the finance officer is authorized to sign the Declaration of Official Intent to Reimburse Expenditures as required by Internal Revenue Service regulations.

Section V. This capital project ordinance is adopted and effective on the 2<sup>nd</sup> day of March 2026.

ATTEST:

\_\_\_\_\_  
Lynn G. West,  
Clerk to the Board

\_\_\_\_\_  
Brian Helms  
Chair, Union County Board of Commissioners

**CAPITAL PROJECT ORDINANCE AMENDMENT**

BUDGET General CIP Fund  
 FISCAL YEAR FY 2026

REQUESTED BY Chris Boyd  
 DATE March 2, 2026

**PROJECT SOURCES**

Source Description and Code	Project To Date	Requested Amendment	Revised Project
Intergovernmental Revenue	240,000	-	240,000
Federal Grant	104,936	-	104,936
2/3rd Go Bond Proceeds	14,423,203	(100,000)	14,323,203
2/3rd Go Bond Proceeds Premiums	775,678	-	775,678
IFT From General Fund	2,559,855	-	2,559,855
IFT From General Fund/Old EMS Fund	100,000	-	100,000
Previous Go Bond Proceeds	6,900,000	-	6,900,000
Installment Financing Proceeds	5,551,676	-	5,551,676
Investment Earnings	11,345	-	11,345
<b>Total</b>	<b>30,666,693</b>	<b>(100,000)</b>	<b>30,566,693</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
General Fund Major Infrastructure Needs	19,041,058	(100,000)	18,941,058
SPCC Major Infrastructure Needs	11,625,635	-	11,625,635
<b>Total</b>	<b>30,666,693</b>	<b>(100,000)</b>	<b>30,566,693</b>

EXPLANATION: Transfer GO bond proceeds from UC Jail Block Renovations Project (40080112) to the Jail Generator Replacement Project (40080113).

DATE: 3/2/2026

APPROVED BY: \_\_\_\_\_  
 BOCC/County Manager  
 Lynn West/Clerk to the Board

**FOR FINANCE POSTING PURPOSES ONLY**

**PROJECT SOURCES**

Source Description and Code	Project To Date	Requested Amendment	Revised Project
<b>UC Jail - Door Locks and Controls</b>			
IFT From General Fund	1,170,000	-	1,170,000
40080126-4010			
GO Bond Proceeds	1,585,000	-	1,585,000
40080126-4710			
GO Bond Proceeds Premiums	390,848	-	390,848
40080126-4717			
Investment Earnings	11,345	-	11,345
40080126-4010			
<b>UC Jail - Block Renovations</b>			
GO Bond Proceeds	1,715,000	(100,000)	1,615,000
40080112-4710			
<b>Parks and Recreation Paving</b>			
GO Bond Proceeds	232,460	-	232,460
40080075-4710			
<b>Historic Courthouse - Phase 2 Renovation</b>			
GO Bond Proceeds	1,725,000	-	1,725,000
40080125-4710			
<b>Jesse Helms Park - Park Amenities Improvements</b>			
GO Bond Proceeds	500,000	-	500,000
40080167-4710			
<b>Main Library - Replace Metal Architectural Panels</b>			
GO Bond Proceeds	568,000	-	568,000
40080156-4710			
GO Bond Proceeds Premiums	74,712	-	74,712
40080156-4717			
IFT From General Fund	215,000	-	215,000
40080156-4010			
<b>Cane Creek Park - New Camp Store</b>			
GO Bond Proceeds	850,000	-	850,000
40080100-4710			
GO Bond Proceeds Premiums	100,000	-	100,000
40080100-4717			
<b>Patton Avenue - Radio Shop Renovation</b>			
IFT From General Fund	58,455	-	58,455
40080160-4010			
GO Bond Proceeds	935,000	-	935,000

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
<b>UC Jail - Door Locks and Controls</b>			
Building & Improvements	3,157,193	-	3,157,193
40080126-5580			
<b>UC Jail - Block Renovations</b>			
Building & Improvements	1,715,000	(100,000)	1,615,000
40080112-5580			
<b>Parks and Recreation Paving</b>			
Land and Improvements	232,460	-	232,460
40080075-5570			
<b>Historic Courthouse - Phase 2 Renovation</b>			
Building & Improvements	1,725,000	-	1,725,000
40080125-5580			
<b>Jesse Helms Park - Park Amenities Improvements</b>			
Building & Improvements	500,000	-	500,000
40080167-5580			
<b>Main Library - Replace Metal Architectural Panels</b>			
Building & Improvements	857,712	-	857,712
40080156-5580			
<b>Cane Creek Park - New Camp Store</b>			
Building & Improvements	950,000	-	950,000
40080100-5580			
<b>Patton Avenue - Radio Shop Renovation</b>			
Other Equipment	993,455	-	993,455
40080160-5550			

40080160-4710

**UC Jail - Replace 3 Commercial Washers And Dryers**

GO Bond Proceeds	299,963	-	299,963
40080173-4710			
IFT From EMS Fund	100,000	-	100,000
40080173-4020			

**UC Jail - Replace 3 Commercial Washers And Dryers**

Other Equipment	399,963	-	399,963
40080173-5550			

**Government Center/Judicial Center - Building Envelope Repairs - Phase 1 + 2**

IFT From General Fund	250,000	-	250,000
40080123-4010			
GO Bond Proceeds	1,350,000	-	1,350,000
40080123-4710			

**Government Center/Judicial Center - Building Envelope Repairs - Phase 1 + 2**

Building & Improvements	1,600,000	-	1,600,000
40080123-5580			

**UC Progress Building**

GO Bond Proceeds	675,000	-	675,000
40080159-4710			
Installment Financing Proceeds	5,551,676	-	5,551,676
40080159-4730			
Intergovernmental Revenue	240,000	-	240,000
40080159-4280			
IFT From General Fund	100,766	-	100,766
40080159-4010			
GO Bond Proceeds Premiums	210,118	-	210,118
40080159-4717			
Federal Grant	104,936	-	104,936
40080159-4315-14022			
IFT From General Fund	26,234	-	26,234
40080159-4010-14022			

**UC Progress Building**

Building & Improvements	6,777,560	-	6,777,560
40080159-5580			
Building & Improvements	131,170	-	131,170
40080159-5260-14022			

**SPCC Building A Renovation Needs**

GO Bond Proceeds	10,740,000	-	10,740,000
40080093-4710			

**SPCC Building A Renovation Needs**

Payments to Other Governments	10,740,000	-	10,740,000
40080093-5630			

**SPCC Camera System**

IFT From General Fund	218,036		218,036
40080161-4010			

**SPCC Camera System**

Payments to Other Governments	218,036		218,036
40080161-5630			

**SPCC Access Controls**

IFT From General Fund	21,364		21,364
40080162-4010			
GO Bond Proceeds	647,780	-	647,780
40080162-4710			

**SPCC Access Controls**

Payments to Other Governments	669,144		669,144
40080162-5630			

Total	30,666,693	(100,000)	30,566,693
-------	------------	-----------	------------

Total	30,666,693	(100,000)	30,566,693
-------	------------	-----------	------------

Prepared By ga  
 Posted By \_\_\_\_\_  
 Date \_\_\_\_\_

Number CPO - 288I



# Union County, NC

## Staff Report

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

---

**File #:** 26-132

**Agenda Date:** 3/2/2026

---

**TITLE:**

Financing Letter - Waxhaw Community Volunteer Fire Department and Rescue Squad

**INFORMATION CONTACT:**

Patrick Niland, County Manager's Office, Deputy County Manager, 704-283-3630

**ACTION REQUESTED:**

Authorize Chairman of the Board to sign the attached letter.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Waxhaw Community Volunteer Fire Department and Rescue Squad is purchasing a new engine. The Fire Department is utilizing a lease/purchase financing agreement with HomeTrust Bank. As part of the financing documents, the bank requires a letter from Union County, signed by the chair, stating that Waxhaw is allowed to provide fire service in Union County, they are in good standing, the fire tax district supports fire operations, and that the department has made the county aware of this financing agreement.

**FINANCIAL IMPACT:**

None.



## OFFICE OF THE COMMISSIONERS AND MANAGER

500 N. Main St., Room 921 • Monroe, NC 28112 • Phone (704)283-3810 • Fax (704)282-0121

March 2, 2026

HomeTrust Bank  
PO Box 10  
Asheville, NC 28802-0010

Re: Municipal Lease and Option Agreement between HomeTrust Bank and Waxhaw Community Volunteer Fire Department and Rescue Squad, Inc.

I am Chairman of the County Commissioners of Union County. This letter is to advise you that: Waxhaw Community Volunteer Fire Department and Rescue Squad, Inc. is a qualified Volunteer Fire Department, assigned to protect a specific Fire District within this County.

In addition, a special ad valorem (fire tax) is assessed on the real property owners of this district. Said tax is to be used exclusively to provide equipment, facilities, and training as is necessary to provide fire protection for said district. Said funds may also be used to upgrade equipment as the need arises. This tax is collected by the County and disbursed by the Finance Office to the Fire Department on a regular basis by the County Finance Officer. The Fire Department is operated and managed by the Board of Directors of the Fire Department and the Officers of said Department. The Department is currently meeting the requirements of their fire service contract.

The Fire Department has made us aware of their intention to acquire new capital assets through a Lease Purchase transaction with your firm. Please be advised that the County has no objection to this transaction.

Sincerely, \_\_\_\_\_

Brian Helms, Chairman

Union County Board of Commissioners



# Union County, NC

## Staff Report

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

**File #:** 26-112

**Agenda Date:** 3/2/2026

**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 December 2025 is summarized in the attached table.

Twelve Mile Creek

- Percent of Actual Flows = 69.9%
- Percent of Actual + Permitted Flows = 88.8%
- Actual Flows (MGD) = 5.246
- Actual + Permitted Obligated Flows (MGD) = 6.658

Crooked Creek

- Percent of Actual Flows = 62.3%
- Percent of Actual + Permitted Flows = 89.0%
- Actual Flows (MGD) = 1.184
- Actual + Permitted Obligated Flows (MGD) = 1.691

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 = 82.0%
- Percent of Actual + Permitted Flows = 84.0%
- Actual Flows (MGD) = 0.041
- Actual + Permitted Obligated Flows (MGD) = 0.042

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 December 2025 are summarized in the attached tables.

**FINANCIAL IMPACT:**

None.

### Water Reclamation Facility Flows

WRF	Permitted Capacity (MGD)	Actual Average Daily Flow <sup>1</sup> (MGD)	Percent of Actual Flow Used	Actual + Permitted Obligated Flows (MGD)	Percent of Permitted Flow Used	Actual Rainfall (in)
Twelve Mile Creek	7.5	5.246	69.9%	6.658	88.8%	2.5
Crooked Creek	1.9	1.184	62.3%	1.691	89.0%	1.9
Olde Sycamore	0.15	0.039	26.0%	0.039	26.0%	2.1
Tallwood	0.05	0.022	44.0%	0.022	44.0%	2.1
Grassy Branch	0.05	0.041	82.0%	0.042	84.0%	1.7

<sup>1</sup>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	2	0.081
Engineering Plan Review	18	0.851
Sketch Plan Review	13	0.278
<b>Totals</b>	<b>33</b>	<b>1.210</b>

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	6	0.137
<b>Totals</b>	<b>14</b>	<b>0.407</b>



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-118

**Agenda Date:** 3/2/2026

---

**TITLE:**

Communications Monthly Report - January 2026

**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

January 2026



# Top Projects

## 1 Winter Storms

Back-to-back winter storms resulted in the largest communications campaign to date. From internal and external emergency alerts to numerous press releases, operational adjustments, shelter communications, dozens of social media projects, new videos, and more, our campaign for Winter Storms Fern and Gianna were comprehensive and well executed.

# Winter Storm

Important Information

## Property Owners: File Tax Listings in January



## 2 Tax Listings

Public Communications worked with the Tax Administration Office to encourage residents and businesses to update their tax listings in January. This year, we created new informational videos, wrote a news story, and developed a week-long social media campaign. Additionally, the Personal Property team hosted an in-person workshop and Q&A about tax listings at the Government Center ahead of the deadline.

## 3 Measles Quarantine Orders

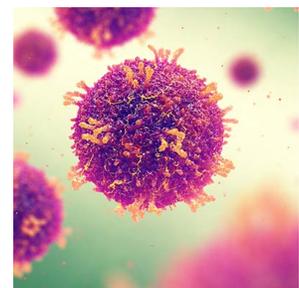
The team worked closely with Public Health to develop and coordinate timely and accurate messages across multiple platforms to address a 170+ measles quarantine order issued to a local private school. This included press releases, FAQs, signage, a dedicated measles webpage, social media updates, and internal communications to help residents and staff understand exposure risks, quarantine requirements, and prevention options.

### Press Release: Public Health Issues Quarantine Orders Related to Measles Exposure at Private School

Post Date: 01/23/2026 4:40 PM

Media Contact:  
[Liz Cooper](#)  
770-570-7322

**MONROE, N.C (Jan. 23, 2026)** - Per communicable disease law, Union County Public Health Director Traci Colley has issued more than 170 quarantine orders to individuals connected to Shining Light Baptist Academy in Monroe. The exposure of the 170+ individuals stems from an unvaccinated child who attends the school, resides in Mecklenburg County, and contracted measles connected to an outbreak in South Carolina. The child attended school while contagious. To protect the child's privacy, no additional information about the child will be released.



Under communicable disease protocols, this resulted in exposure of the entire school community. The situation is evolving, and public health officials anticipate further spread due to the high transmissibility of measles. At this time, there are no confirmed measles cases in Union



**162** Projects Completed



**21** Departments Supported

# Website



## Top Search Terms

- 1 Passport
- 2 Property Tax
- 3 Jobs
- 4 Business Personal Property Listing
- 5 Birth Certificate

## Top Webpages

- 1 GIS & Mapping
- 2 Taxes & Property
- 3 Register of Deeds

## Website Visits

unioncountync.gov

# 409,784



## Sprout Automated Webchat

809 Total Engagements

## Social Media

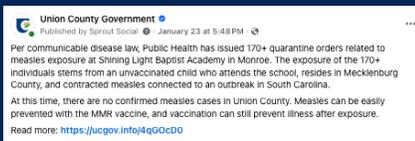


# 43,940

Total Followers



### Top Posts

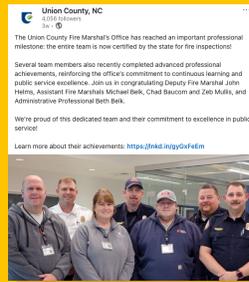


### Public Health UPDATE



### Facebook

11.1% Engagement Rate  
148,374 Reach



### LinkedIn

8.8% Engagement Rate  
1,667 Impressions

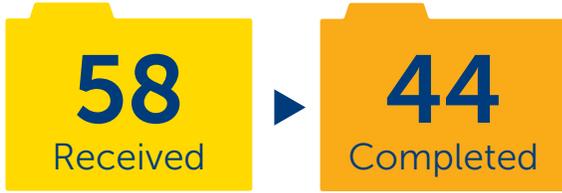


### Instagram

4% Engagement Rate  
12,553 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.

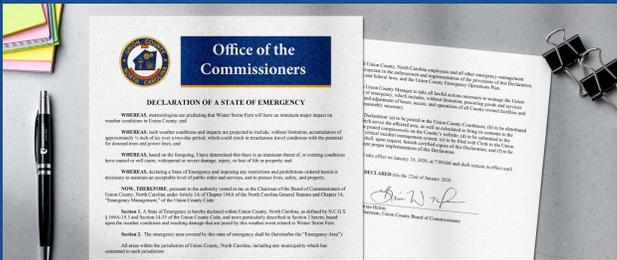
# Public Records Requests



# Media Interactions



## Creative Highlights



Winter Storm Emergency Graphics



Reappraisal Postcard

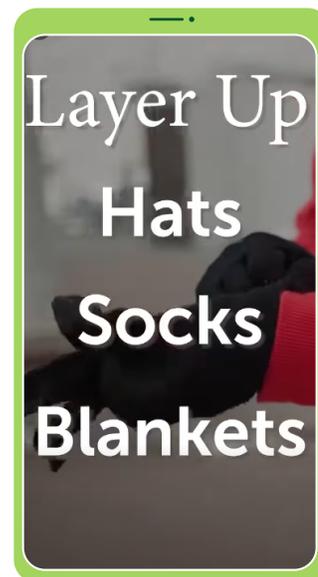
## Video Engagement



**YouTube**  
Stay Warm Safely (Short)  
449 Views  
1.1 Hours Watch Time



**Facebook**  
Stay Warm Safely  
6,749 Views



**Instagram**  
Stay Warm Safely  
1,946 Views



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-119

**Agenda Date:** 3/2/2026

---

**TITLE:**

Tax Refunds, Releases and Prorations Approved by Finance Officer

**INFORMATION CONTACT:**

Beverly Liles, Finance, Director, 704-283-3675

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

On September 8, 2020, the Board of Commissioners adopted a Resolution Delegating Authority for Tax Releases and Refunds of less than \$100 to Union County's Finance Officer. The resolution and NC GS 105-381(b) require such refunds to be reported to the Board regarding actions taken on requests for releases or refunds. All such actions shall be recorded in the Board's minutes. NC GS 105-330.6 authorizes the tax collector to direct an order for a tax refund of prorated taxes to the county finance officer related to surrendering of registered motor vehicle plates. The finance officer shall issue a refund to the vehicle owner. The attached report is for January 2026 NCVTS releases and refunds less than \$100 and prorations approved by the finance officer.

**FINANCIAL IMPACT:**

None.



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ADCOCK, EDDIE RICHARDSON	ADCOCK, EDDIE RICHARDSON		2824 L J WHITLEY RD		MONROE, NC 28112	Adjustment < \$100	0068228759	EFJ1221	PENDING	719415636	Refund Generated due to adjustment on Bill #0068228759-2025-2025-0000-00	Over Assessment	1/2/2026		001	TAX	(\$1.54)	\$0.00	(\$1.54)
															004	TAX	(\$0.88)	\$0.00	(\$0.88)
															003	TAX	(\$0.14)	\$0.00	(\$0.14)
															005	TAX	(\$0.06)	\$0.00	(\$0.06)
															004	TAX	(\$0.53)	\$0.00	(\$0.53)
															002	TAX	(\$3.67)	\$0.00	(\$3.67)
																		Refund	
AUFDERHEIDE, MARCY DIANE	AUFDERHEIDE, MARCY DIANE		35174 CARNATION LN		FORT MILL, SC 29707	Proration	0060537131	HLE8467	AUTHORIZED	959223536	Refund Generated due to proration on Bill #0060537131-2024-2024-0000-00	Vehicle Sold	1/2/2026	1/5/2026	001	TAX	(\$6.29)	\$0.00	(\$6.29)
															500	TAX	(\$14.83)	\$0.00	(\$14.83)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															028	TAX	(\$2.01)	\$0.00	(\$2.01)
															003	TAX	(\$0.67)	\$0.00	(\$0.67)
															005	TAX	(\$0.15)	\$0.00	(\$0.15)
															004	TAX	(\$1.13)	\$0.00	(\$1.13)
002	TAX	(\$14.42)	\$0.00	(\$14.42)															
			Refund		\$39.50														
BAKER, CHETT WRISTON	BAKER, CHETT WRISTON		6803 UNIONVILLE BRIEF RD		MONROE, NC 28110	Adjustment < \$100	0088160941	WT0887	PENDING	960088488	Refund Generated due to adjustment on Bill #0088160941-2025-2025-0000	Situation error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00
															200	TAX	(\$7.83)	\$0.00	(\$7.83)
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
															027	TAX	\$0.95	\$0.00	\$0.95
															003	TAX	\$0.00	\$0.00	\$0.00
															005	TAX	\$0.00	\$0.00	\$0.00
															004	TAX	\$0.00	\$0.00	\$0.00
002	TAX	\$0.00	\$0.00	\$0.00															
			Refund		\$36.88														
BAKER, JIMMY SHAWN	BAKER, JIMMY SHAWN		5022 MAMMOTH OAKS DR		MONROE, NC 28110	Proration	0058708827	KL1246	AUTHORIZED	843524101	Refund Generated due to proration on Bill #0058708827-2025-2025-0000-00	Vehicle Sold	1/27/2026	1/28/2026	001	TAX	(\$7.89)	\$0.00	(\$7.89)
															900	TAX	(\$1.40)	\$0.00	(\$1.40)
															021	TAX	(\$3.79)	\$0.00	(\$3.79)
															003	TAX	(\$0.74)	\$0.00	(\$0.74)
															005	TAX	(\$0.32)	\$0.00	(\$0.32)
															004	TAX	(\$2.73)	\$0.00	(\$2.73)
															002	TAX	(\$18.80)	\$0.00	(\$18.80)
			Refund		\$35.67														
BOSOVETS, EDUARD	BOSOVETS, EDUARD		601 PICKETTS CIR		INDIAN TRAIL, NC 28079	Proration	0085386845	VFZ1574	AUTHORIZED	841058666	Refund Generated due to proration on Bill #0085386845-2024-2024-0000-00	Vehicle Sold	1/12/2026	1/13/2026	001	TAX	(\$10.81)	\$0.00	(\$10.81)
															600	TAX	(\$12.26)	\$0.00	(\$12.26)
															019	TAX	(\$4.22)	\$0.00	(\$4.22)
															003	TAX	(\$1.16)	\$0.00	(\$1.16)
															005	TAX	(\$0.26)	\$0.00	(\$0.26)
															004	TAX	(\$1.93)	\$0.00	(\$1.93)
															002	TAX	(\$24.79)	\$0.00	(\$24.79)
			Refund		\$55.43														
BOULLION, GAGE MASON	BOULLION, GAGE MASON		1410 MAY APPLE DR		STALLINGS, NC 28104	Adjustment < \$100	0088491680	LMH5961	PENDING	960367144	Refund Generated due to adjustment on Bill #0088491680-2025-2025-0000-00	SLVG or RBLT TTL	1/8/2026		001	TAX	(\$2.77)	\$0.00	(\$2.77)
															700	TAX	(\$4.66)	\$0.00	(\$4.66)
															700	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															020	TAX	(\$1.14)	\$0.00	(\$1.14)
															030	TAX	(\$0.26)	\$0.00	(\$0.26)
															005	TAX	(\$0.11)	\$0.00	(\$0.11)
															004	TAX	(\$0.96)	\$0.00	(\$0.96)
002	TAX	(\$6.62)	\$0.00	(\$6.62)															
			Refund		\$16.52														
BOWLING, STARLA RICHARDSON	BOWLING, STARLA RICHARDSON		425 FOXGLOVE LN		INDIAN TRAIL, NC 28079	Proration	0063012464	HMS2236	AUTHORIZED	842946454	Refund Generated due to proration on Bill #0063012464-2025-2025-0000-00	Vehicle Sold	1/23/2026	1/27/2026	001	TAX	(\$18.07)	\$0.00	(\$18.07)
															930	TAX	(\$3.22)	\$0.00	(\$3.22)
															016	TAX	(\$0.09)	\$0.00	(\$0.09)
															003	TAX	(\$1.70)	\$0.00	(\$1.70)
															005	TAX	(\$0.72)	\$0.00	(\$0.72)
															004	TAX	(\$6.26)	\$0.00	(\$6.26)
															002	TAX	(\$43.06)	\$0.00	(\$43.06)
			Refund		\$82.12														
BRAZZELL, MADELINE HOLLAND	BROWN, MADELINE HOLLAND		2707 W SCHELLRIDGE RD		JEFFERSON CITY, MO 65109	Proration	0071108319	K0M9052	AUTHORIZED	723020856	Refund Generated due to proration on Bill #0071108319-2024-2024-0000-00	Reg. Out of state	1/27/2026	1/28/2026	001	TAX	(\$6.51)	\$0.00	(\$6.51)
															015	TAX	(\$2.20)	\$0.00	(\$2.20)
															003	TAX	(\$0.70)	\$0.00	(\$0.70)
															005	TAX	(\$0.15)	\$0.00	(\$0.15)
															004	TAX	(\$1.16)	\$0.00	(\$1.16)
															002	TAX	(\$14.92)	\$0.00	(\$14.92)
																		Refund	
BRAZZELL, MADELINE HOLLAND	BRAZZELL, MADELINE HOLLAND		2707 W SCHELLRIDGE RD		JEFFERSON CITY, MO 65109	Proration	0086717364	LKV9611	AUTHORIZED	723020832	Refund Generated due to proration on Bill #0086717364-2025-2025-0000-00	Reg. Out of state	1/27/2026	1/28/2026	001	TAX	(\$7.84)	\$0.00	(\$7.84)
															015	TAX	(\$3.31)	\$0.00	(\$3.31)
															003	TAX	(\$0.74)	\$0.00	(\$0.74)
															005	TAX	(\$0.31)	\$0.00	(\$0.31)
															004	TAX	(\$2.71)	\$0.00	(\$2.71)
															002	TAX	(\$18.68)	\$0.00	(\$18.68)
																		Refund	



## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change															
BUMGARNER, ANDREW THOMAS	BUMGARNER, ANDREW THOMAS		1521 BROOKSLAND PL		WAXHAM, NC 28173	Adjustment < \$100	0084557871	RCF4711	PENDING	960087944	Refund Generated due to adjustment on Bill #0084557871-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00															
															200	TAX	(\$37.19)	\$0.00	(\$37.19)															
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)															
															015	TAX	\$4.08	\$0.00	\$4.08															
															003	TAX	\$0.00	\$0.00	\$0.00															
															005	TAX	\$0.00	\$0.00	\$0.00															
															004	TAX	\$0.00	\$0.00	\$0.00															
															002	TAX	\$0.00	\$0.00	\$0.00															
															Refund				\$63.11															
															Total Change				\$0.00															
CAO, CHUNXIA	CAO, CHUNXIA		8906 DARTINGTON LN		WAXHAM, NC 28173	Proration	0065260417	RDE1199	AUTHORIZED	720275088	Refund Generated due to proration on Bill #0065260417-2024-2024-0000-00	Vehicle Sold	1/8/2026	1/9/2026	001	TAX	(\$5.98)	\$0.00	(\$5.98)															
															026	TAX	(\$1.46)	\$0.00	(\$1.46)															
															003	TAX	(\$0.64)	\$0.00	(\$0.64)															
															005	TAX	(\$0.14)	\$0.00	(\$0.14)															
															004	TAX	(\$1.07)	\$0.00	(\$1.07)															
															002	TAX	(\$13.71)	\$0.00	(\$13.71)															
															Refund				\$23.00															
															Total Change				\$0.00															
															CASKEY, GREGORY WAYNE	CASKEY, GREGORY WAYNE	CASKEY, SHERRY MORAN	7016 PECAN DR		INDIAN TRAIL, NC 28079	Proration	0078030722	LAP1643	AUTHORIZED	844089484	Refund Generated due to proration on Bill #0078030722-2024-2024-0000-00	Vehicle Totalled	1/30/2026	2/3/2026	001	TAX	(\$23.16)	\$0.00	(\$23.16)
																														700	TAX	(\$30.65)	\$0.00	(\$30.65)
023	TAX	(\$7.27)	\$0.00	(\$7.27)																														
003	TAX	(\$2.48)	\$0.00	(\$2.48)																														
005	TAX	(\$0.55)	\$0.00	(\$0.55)																														
004	TAX	(\$4.15)	\$0.00	(\$4.15)																														
002	TAX	(\$53.10)	\$0.00	(\$53.10)																														
Refund				\$121.36																														
Total Change				\$0.00																														
CASSADA, JOHNNY EUGENE	CASSADA, JOHNNY EUGENE		2316 STACK RD		MONROE, NC 28112	Proration	0086864105	LLK2658	AUTHORIZED	723020766	Refund Generated due to proration on Bill #0086864105-2025-2025-0000-00	Vehicle Sold	1/27/2026	1/28/2026																001	TAX	(\$27.07)	(\$1.78)	(\$28.85)
															014	TAX	(\$10.59)	(\$0.69)	(\$11.28)															
															003	TAX	(\$2.55)	(\$0.16)	(\$2.71)															
															005	TAX	(\$1.08)	(\$0.07)	(\$1.15)															
															004	TAX	(\$9.37)	(\$0.60)	(\$9.97)															
															002	TAX	(\$64.49)	(\$4.18)	(\$68.67)															
															Refund				\$122.63															
															Total Change				\$0.00															
															CHAMBERS, DEQUAN DKHARY	CHAMBERS, DEQUAN DKHARY		283 UNIONVILLE INDIAN TRAIL RD		INDIAN TRAIL, NC 28079	Adjustment < \$100	0085472281	LB9247	PENDING	1800099477	Refund Generated due to adjustment on Bill #0085472281-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00
																														600	TAX	\$22.35	\$1.12	\$23.47
200	TAX	(\$60.70)	(\$3.04)	(\$63.74)																														
200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)																														
020	TAX	\$6.46	\$0.32	\$6.78																														
003	TAX	\$0.00	\$0.00	\$0.00																														
005	TAX	\$0.00	\$0.00	\$0.00																														
004	TAX	\$0.00	\$0.00	\$0.00																														
002	TAX	\$0.00	\$0.00	\$0.00																														
Refund				\$63.49																														
Total Change				\$0.00																														
CROTTS, BRADLEY DARREN	CROTTS, BRADLEY DARREN	CROTTS, JOAN MICHELLE	508 VICTORIA PL		MONROE, NC 28110	Proration	0030961546	CME1965	AUTHORIZED	84177608	Refund Generated due to proration on Bill #0030961546-2024-2024-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$3.49)	\$0.00	(\$3.49)															
															008	TAX	(\$0.43)	\$0.00	(\$0.43)															
															021	TAX	(\$1.44)	\$0.00	(\$1.44)															
															003	TAX	(\$0.37)	\$0.00	(\$0.37)															
															005	TAX	(\$0.00)	\$0.00	(\$0.00)															
															004	TAX	(\$0.62)	\$0.00	(\$0.62)															
															002	TAX	(\$8.00)	\$0.00	(\$8.00)															
															Refund				\$14.43															
															Total Change				\$0.00															
															DAOOD, Wafa DOKMAK	DAOOD, Wafa DOKMAK		1715 WOODEND DR		INDIAN TRAIL, NC 28079	Proration	0081034063	VEP4415	AUTHORIZED	841057910	Refund Generated due to proration on Bill #0081034063-2025-2025-0000-00	Vehicle Sold	1/12/2026	1/15/2026	001	TAX	(\$32.90)	\$0.00	(\$32.90)
600	TAX	(\$49.76)	\$0.00	(\$49.76)																														
023	TAX	(\$12.49)	\$0.00	(\$12.49)																														
003	TAX	(\$3.10)	\$0.00	(\$3.10)																														
005	TAX	(\$1.32)	\$0.00	(\$1.32)																														
004	TAX	(\$11.38)	\$0.00	(\$11.38)																														
002	TAX	(\$78.38)	\$0.00	(\$78.38)																														
Refund				\$189.33																														
Total Change				\$0.00																														
DARJI, MAHESHKUMAR RATILAL	DARJI, MAHESHKUMAR RATILAL		3302 SARA MAGARET DR		MONROE, NC 28110	Proration	0070735110	TEM1480	AUTHORIZED	839771681	Refund Generated due to proration on Bill #0070735110-2024-2024-0000-00	Vehicle Sold	1/5/2026	1/6/2026																001	TAX	(\$27.02)	\$0.00	(\$27.02)
															200	TAX	(\$83.21)	\$0.00	(\$83.21)															
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00															
															003	TAX	(\$2.89)	\$0.00	(\$2.89)															
															005	TAX	(\$0.64)	\$0.00	(\$0.64)															
															004	TAX	(\$4.84)	\$0.00	(\$4.84)															
															002	TAX	(\$61.96)	\$0.00	(\$61.96)															
															Refund				\$100.56															
															Total Change				\$0.00															
															DAVIS, TIFFANY RUTH	DAVIS, TIFFANY RUTH		3607 TRUXTON CT		WAXHAM, NC 28173	Adjustment < \$100	0084359974	LAX6042	PENDING	1200110100	Refund Generated due to adjustment on Bill #0084359974-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00
200	TAX	(\$101.51)	\$0.00	(\$101.51)																														
200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)																														
500	TAX	\$77.77	\$0.00	\$77.77																														
500	VEHICLE FEE	\$25.00	\$0.00	\$25.00																														
028	TAX	\$10.56	\$0.00	\$10.56																														
003	TAX	\$0.00	\$0.00	\$0.00																														
005	TAX	\$0.00	\$0.00	\$0.00																														
004	TAX	\$0.00	\$0.00	\$0.00																														
002	TAX	\$0.00	\$0.00	\$0.00																														
Refund				\$18.18																														
Total Change				\$0.00																														





## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change													
GARNER, GEORGE JOSEPH	GARNER, GEORGE JOSEPH	GARNER, KATHRYN LAW	8336 LAKE PROVIDENCE DR		MATTHEWS, NC 28104	Proration	0085416348	WTF8028	AUTHORIZED	839770981	Refund Generated due to proration on Bill #0085416348-2024-2024-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$16.93)	\$0.00	(\$16.93)													
															800	TAX	(\$2.59)	\$0.00	(\$2.59)													
															026	TAX	(\$4.12)	\$0.00	(\$4.12)													
															003	TAX	(\$1.81)	\$0.00	(\$1.81)													
															005	TAX	(\$0.40)	\$0.00	(\$0.40)													
															004	TAX	(\$3.03)	\$0.00	(\$3.03)													
															002	TAX	(\$38.81)	\$0.00	(\$38.81)													
<b>Refund</b>																	<b>\$67.69</b>															
GHANNAM, MOHAMMAD BACHAR	GHANNAM, MOHAMMAD BACHAR		4073 BLOSSOM HILL DR		MATTHEWS, NC 28104	Proration	0081408765	LDX7211	AUTHORIZED	841058680	Refund Generated due to proration on Bill #0081408765-2024-2024-0000-00	Vehicle Sold	1/12/2026	1/13/2026	001	TAX	(\$57.94)	\$0.00	(\$57.94)													
															800	TAX	(\$8.87)	\$0.00	(\$8.87)													
															026	TAX	(\$14.13)	\$0.00	(\$14.13)													
															003	TAX	(\$6.21)	\$0.00	(\$6.21)													
															005	TAX	(\$1.38)	\$0.00	(\$1.38)													
															004	TAX	(\$10.37)	\$0.00	(\$10.37)													
															002	TAX	(\$132.85)	\$0.00	(\$132.85)													
<b>Refund</b>																	<b>\$231.75</b>															
GHOSH, JOYDEEP	GHOSH, JOYDEEP		1013 GRAYSCROFT DR		WAXHAM, NC 28173	Proration	0068495131	KBH3568	AUTHORIZED	721523646	Refund Generated due to proration on Bill #0068495131-2024-2024-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$49.02)	(\$2.46)	(\$51.48)													
															026	TAX	(\$11.95)	(\$0.60)	(\$12.55)													
															003	TAX	(\$5.26)	(\$0.26)	(\$5.52)													
															005	TAX	(\$1.17)	(\$0.06)	(\$1.23)													
															004	TAX	(\$8.77)	(\$0.43)	(\$9.20)													
															002	TAX	(\$112.40)	(\$5.62)	(\$118.02)													
															<b>Refund</b>																	<b>\$198.00</b>
GODWIN, PEYTON LEE	GODWIN, PEYTON LEE	GODWIN, WESLEY RYAN	8108 HAIGLER GIN RD		MONROE, NC 28110	Adjustment < \$100	0088871979	R3X6761	PENDING	962684368	Refund Generated due to adjustment on Bill #0088871979-2025-2025-0000	Situs error	1/20/2026		001	TAX	\$0.00	\$0.00	\$0.00													
															200	TAX	(\$49.85)	\$0.00	(\$49.85)													
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)													
															017	TAX	\$8.08	\$0.00	\$8.08													
															003	TAX	\$0.00	\$0.00	\$0.00													
															005	TAX	\$0.00	\$0.00	\$0.00													
															004	TAX	\$0.00	\$0.00	\$0.00													
															002	TAX	\$0.00	\$0.00	\$0.00													
															<b>Refund</b>																	<b>\$71.77</b>
															GONZALEZ, MATTHEW ADAM	GONZALEZ, MATTHEW ADAM		2145 MAJESTIC POPLAR DR		WAXHAM, NC 28173	Proration	0065798253	KC7991	AUTHORIZED	959738872	Refund Generated due to proration on Bill #0065798253-2024-2024-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$27.24)
500	TAX	(\$64.25)	\$0.00	(\$64.25)																												
500	VEHICLE FEE	\$0.00	\$0.00	\$0.00																												
028	TAX	(\$8.73)	\$0.00	(\$8.73)																												
003	TAX	(\$2.92)	\$0.00	(\$2.92)																												
005	TAX	(\$0.65)	\$0.00	(\$0.65)																												
004	TAX	(\$4.87)	\$0.00	(\$4.87)																												
002	TAX	(\$62.45)	\$0.00	(\$62.45)																												
<b>Refund</b>																	<b>\$171.11</b>															
GONZALEZ, STEVEN PHILIP	GONZALEZ, STEVEN PHILIP		5009 PETERSBURG DR		WAXHAM, NC 28173	Proration	0078190734	L8R9720	AUTHORIZED	960089008	Refund Generated due to proration on Bill #0078190734-2024-2024-0000-00	Vehicle Totalled	1/7/2026	1/8/2026	001	TAX	(\$15.73)	\$0.00	(\$15.73)													
															500	TAX	(\$37.11)	\$0.00	(\$37.11)													
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00													
															028	TAX	(\$5.04)	\$0.00	(\$5.04)													
															003	TAX	(\$1.69)	\$0.00	(\$1.69)													
															005	TAX	(\$0.38)	\$0.00	(\$0.38)													
															004	TAX	(\$2.81)	\$0.00	(\$2.81)													
															002	TAX	(\$36.07)	\$0.00	(\$36.07)													
<b>Refund</b>																	<b>\$98.83</b>															
GOODMAN, PHILIP SCOTT	GOODMAN, PHILIP SCOTT		5096 CAMBRIDGE OAKS DR		MATTHEWS, NC 28104	Proration	0087013251	LEE3521	AUTHORIZED	841315405	Refund Generated due to proration on Bill #0087013251-2025-2025-0000-00	Vehicle Sold	1/14/2026	1/15/2026	001	TAX	(\$442.80)	\$0.00	(\$442.80)													
															800	TAX	(\$137.88)	\$0.00	(\$137.88)													
															026	TAX	(\$119.76)	\$0.00	(\$119.76)													
															003	TAX	(\$41.75)	\$0.00	(\$41.75)													
															005	TAX	(\$17.73)	\$0.00	(\$17.73)													
															004	TAX	(\$153.25)	\$0.00	(\$153.25)													
															002	TAX	(\$1,054.98)	\$0.00	(\$1054.98)													
<b>Refund</b>																	<b>\$1968.15</b>															
GORAL, RONALD STANLEY JR	GORAL, RONALD STANLEY JR		2224 GALLBERRY LN		WAXHAM, NC 28173	Proration	0077307981	KFX4567	AUTHORIZED	959739128	Refund Generated due to proration on Bill #0077307981-2024-2024-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$59.06)	\$0.00	(\$59.06)													
															500	TAX	(\$139.33)	\$0.00	(\$139.33)													
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00													
															028	TAX	(\$18.93)	\$0.00	(\$18.93)													
															003	TAX	(\$6.33)	\$0.00	(\$6.33)													
															005	TAX	(\$1.41)	\$0.00	(\$1.41)													
															004	TAX	(\$10.57)	\$0.00	(\$10.57)													
002	TAX	(\$135.43)	\$0.00	(\$135.43)																												
<b>Refund</b>																	<b>\$371.06</b>															
GROOME, ADAM TYLER	GROOME, ADAM TYLER	GROOME, BRITTANY NOELLE	6604 ROSE DR		INDIAN TRAIL, NC 28079	Proration	0076501920	VCV8348	AUTHORIZED	722014182	Refund Generated due to proration on Bill #0076501920-2024-2024-0000-00	Vehicle Sold	1/20/2026	1/22/2026	001	TAX	(\$1.81)	\$0.00	(\$1.81)													
															023	TAX	(\$0.57)	\$0.00	(\$0.57)													
															003	TAX	(\$0.19)	\$0.00	(\$0.19)													
															005	TAX	(\$0.04)	\$0.00	(\$0.04)													
															004	TAX	(\$0.32)	\$0.00	(\$0.32)													
															002	TAX	(\$4.14)	\$0.00	(\$4.14)													
<b>Refund</b>																	<b>\$7.07</b>															



## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change														
GROUND 40 MINISTRIES	GROUND 40 MINISTRIES		303 DALE ST		MONROE, NC 28112	Adjustment < \$100	0088793755	VHV7361	PENDING	839771394	Refund Generated due to adjustment on Bill #0088793755-2025-2025-0000-00	Exempt Property	1/5/2026		001	TAX	(\$2.43)	\$0.00	(\$2.43)														
															200	TAX	(\$9.50)	\$0.00	(\$9.50)														
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)														
															003	TAX	(\$0.23)	\$0.00	(\$0.23)														
															005	TAX	(\$0.10)	\$0.00	(\$0.10)														
															004	TAX	(\$0.84)	\$0.00	(\$0.84)														
															002	TAX	(\$5.78)	\$0.00	(\$5.78)														
															<b>Refund</b>																		<b>\$48.88</b>
GROUND 40 MINISTRIES	GROUND 40 MINISTRIES		303 DALE ST		MONROE, NC 28112	Adjustment < \$100	0088852372	VHV7377	PENDING	841780058	Refund Generated due to adjustment on Bill #0088852372-2025-2025-0000-00	Exempt Property	1/16/2026		001	TAX	(\$3.48)	\$0.00	(\$3.48)														
															200	TAX	(\$13.64)	\$0.00	(\$13.64)														
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)														
															003	TAX	(\$0.33)	\$0.00	(\$0.33)														
															005	TAX	(\$0.14)	\$0.00	(\$0.14)														
															004	TAX	(\$1.21)	\$0.00	(\$1.21)														
															002	TAX	(\$8.30)	\$0.00	(\$8.30)														
															<b>Refund</b>																		<b>\$57.10</b>
HALL, MARK KEITH	HALL, MARK KEITH		2001 FALLONDALE RD		WAXHAM, NC 28173	Proration	0078393372	FH3481	AUTHORIZED	959740344	Refund Generated due to proration on Bill #0078393372-2024-2024-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$3.39)	\$0.00	(\$3.39)														
															500	TAX	(\$7.98)	\$0.00	(\$7.98)														
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00														
															028	TAX	(\$1.09)	\$0.00	(\$1.09)														
															003	TAX	(\$0.36)	\$0.00	(\$0.36)														
															005	TAX	(\$0.08)	\$0.00	(\$0.08)														
															004	TAX	(\$0.61)	\$0.00	(\$0.61)														
															002	TAX	(\$7.76)	\$0.00	(\$7.76)														
<b>Refund</b>																		<b>\$21.27</b>															
HARA, MARKO ALEKI	HARA, MARKO ALEKI		4224 LOIS LN		INDIAN LAND, SC 29707	Proration	0080376230	RHP1165	AUTHORIZED	961210144	Refund Generated due to proration on Bill #0080376230-2025-2025-0000-00	Reg. Out of state	1/12/2026	1/13/2026	001	TAX	(\$4.42)	\$0.00	(\$4.42)														
															101	TAX	(\$2.21)	\$0.00	(\$2.21)														
															101	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)														
															026	TAX	(\$1.19)	\$0.00	(\$1.19)														
															003	TAX	(\$0.42)	\$0.00	(\$0.42)														
															005	TAX	(\$0.18)	\$0.00	(\$0.18)														
															004	TAX	(\$1.53)	\$0.00	(\$1.53)														
															002	TAX	(\$10.52)	\$0.00	(\$10.52)														
<b>Refund</b>																		<b>\$50.47</b>															
HAYES, THEODORE STAMPS III	HAYES, THEODORE STAMPS III		2808 GALENA CHASE DR		INDIAN TRAIL, NC 28079	Proration	0049683809	FK31519	AUTHORIZED	842948232	Refund Generated due to proration on Bill #0049683809-2025-2025-0000-00	Vehicle Sold	1/23/2026	1/27/2026	001	TAX	(\$9.14)	\$0.00	(\$9.14)														
															600	TAX	(\$13.82)	\$0.00	(\$13.82)														
															019	TAX	(\$4.03)	\$0.00	(\$4.03)														
															003	TAX	(\$0.86)	\$0.00	(\$0.86)														
															005	TAX	(\$0.37)	\$0.00	(\$0.37)														
															004	TAX	(\$3.10)	\$0.00	(\$3.10)														
															002	TAX	(\$21.77)	\$0.00	(\$21.77)														
															<b>Refund</b>																		<b>\$53.15</b>
HERNANDEZ, ESTHER	HERNANDEZ, ESTHER		275 HARPERS RUN LN		MATTHEWS, NC 28104	Proration	0073491725	KBN2940	AUTHORIZED	841314488	Refund Generated due to proration on Bill #0073491725-2024-2024-0000-00	Vehicle Totalled	1/14/2026	1/15/2026	001	TAX	(\$5.54)	\$0.00	(\$5.54)														
															600	TAX	(\$6.28)	\$0.00	(\$6.28)														
															020	TAX	(\$1.81)	\$0.00	(\$1.81)														
															003	TAX	(\$0.59)	\$0.00	(\$0.59)														
															005	TAX	(\$0.13)	\$0.00	(\$0.13)														
															004	TAX	(\$0.99)	\$0.00	(\$0.99)														
															002	TAX	(\$12.70)	\$0.00	(\$12.70)														
															<b>Refund</b>																		<b>\$28.04</b>
HIGH, SHANNON RAY	HIGH, SHANNON RAY	HIGH, BETH	1032 SNYDERS STORE RD		WINGATE, NC 28174	Proration	0051695629	CK60205	AUTHORIZED	723021372	Refund Generated due to proration on Bill #0051695629-2024-2024-0000-00	Vehicle Sold	1/27/2026	1/28/2026	001	TAX	(\$28.41)	\$0.00	(\$28.41)														
															022	TAX	(\$14.89)	\$0.00	(\$14.89)														
															003	TAX	(\$3.05)	\$0.00	(\$3.05)														
															005	TAX	(\$0.68)	\$0.00	(\$0.68)														
															004	TAX	(\$5.09)	\$0.00	(\$5.09)														
															002	TAX	(\$65.15)	\$0.00	(\$65.15)														
															<b>Refund</b>																		<b>\$117.27</b>
															HIGH, SHANNON RAY	HIGH, SHANNON RAY		1032 SNYDERS STORE RD		WINGATE, NC 28174	Proration	0071245794	KC5083	AUTHORIZED	723021300	Refund Generated due to proration on Bill #0071245794-2024-2024-0000-00	Vehicle Sold	1/27/2026	1/28/2026	001	TAX	(\$74.37)	\$0.00
022	TAX	(\$38.96)	\$0.00	(\$38.96)																													
003	TAX	(\$7.97)	\$0.00	(\$7.97)																													
005	TAX	(\$1.77)	\$0.00	(\$1.77)																													
004	TAX	(\$13.31)	\$0.00	(\$13.31)																													
002	TAX	(\$170.51)	\$0.00	(\$170.51)																													
<b>Refund</b>																														<b>\$306.89</b>			
HOLGUIN, NIDIA BEATRIZ	HOLGUIN, NIDIA BEATRIZ	HOLGUIN, HECTOR MANUEL	3905 LAKE PARK RD		INDIAN TRAIL, NC 28079	Proration	0085356209	POP7250	AUTHORIZED	841780275	Refund Generated due to proration on Bill #0085356209-2024-2024-0000-00	Vehicle Totalled	1/16/2026	1/20/2026																001	TAX	(\$53.04)	\$0.00
															000	TAX	(\$69.05)	\$0.00	(\$69.05)														
															023	TAX	(\$16.64)	\$0.00	(\$16.64)														
															003	TAX	(\$5.68)	\$0.00	(\$5.68)														
															005	TAX	(\$1.26)	\$0.00	(\$1.26)														
															004	TAX	(\$9.49)	\$0.00	(\$9.49)														
															002	TAX	(\$121.60)	\$0.00	(\$121.60)														
															<b>Refund</b>																		<b>\$276.76</b>



## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change														
HOLLIS, ERIC GORDON	HOLLIS, ERIC GORDON		3039 GLENN VALLEY LN	APT 107	INDIAN TRAIL, NC 28079	Adjustment < \$100	0083654997	KMP4087	PENDING	1079754147	Refund Generated due to adjustment on Bill #0083654997-2024-2024-0000	Situs error	1/6/2026		001	TAX	\$0.00	\$0.00	\$0.00														
															600	TAX	\$1.81	\$0.00	\$1.81														
															200	TAX	(\$4.92)	\$0.00	(\$4.92)														
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)														
															020	TAX	\$0.52	\$0.00	\$0.52														
															003	TAX	\$0.00	\$0.00	\$0.00														
															005	TAX	\$0.00	\$0.00	\$0.00														
															004	TAX	\$0.00	\$0.00	\$0.00														
															002	TAX	\$0.00	\$0.00	\$0.00														
															<b>Refund</b>																		<b>\$32.59</b>
HONEYCUTT, BRIANA SOMMER LYNN	HONEYCUTT, BRIANA SOMMER LYNN		911 CONNIE STRAWN RD		MARSHVILLE, NC 28103	Adjustment < \$100	0084338745	RKA9170	PENDING	960089840	Refund Generated due to adjustment on Bill #0084338745-2024-2024-0000	Situs error	1/7/2026		001	TAX	\$0.00	\$0.00	\$0.00														
															200	TAX	(\$19.95)	\$0.00	(\$19.95)														
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)														
															018	TAX	\$2.92	\$0.00	\$2.92														
															003	TAX	\$0.00	\$0.00	\$0.00														
															005	TAX	\$0.00	\$0.00	\$0.00														
															004	TAX	\$0.00	\$0.00	\$0.00														
															002	TAX	\$0.00	\$0.00	\$0.00														
															<b>Refund</b>																		<b>\$47.03</b>
															IMPERIAL STONE COUNTERTOPS INC	IMPERIAL STONE COUNTERTOPS INC		4001 WATERTON CT		MONROE, NC 28110	Proration	0053904050	HCS6590	AUTHORIZED	719804622	Refund Generated due to proration on Bill #0053904050-2024-2024-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$8.13)	\$0.00
023	TAX	(\$2.55)	\$0.00	(\$2.55)																													
003	TAX	(\$0.87)	\$0.00	(\$0.87)																													
005	TAX	(\$0.19)	\$0.00	(\$0.19)																													
004	TAX	(\$1.45)	\$0.00	(\$1.45)																													
002	TAX	(\$18.63)	\$0.00	(\$18.63)																													
<b>Refund</b>																														<b>\$31.82</b>			
INCA DISTRIBUTIONS INC	INCA DISTRIBUTIONS INC		1200 COAKLEY ST		MONROE, NC 28110	Proration	0086230680	RJC6224	AUTHORIZED	840322889	Refund Generated due to proration on Bill #0086230680-2025-2025-0000-00	Vehicle Sold	1/9/2026	1/12/2026	001	TAX	(\$36.06)	\$0.00	(\$36.06)														
															200	TAX	(\$141.17)	\$0.00	(\$141.17)														
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00														
															003	TAX	(\$3.40)	\$0.00	(\$3.40)														
															005	TAX	(\$1.45)	\$0.00	(\$1.45)														
															004	TAX	(\$12.48)	\$0.00	(\$12.48)														
															002	TAX	(\$85.92)	\$0.00	(\$85.92)														
<b>Refund</b>																		<b>\$280.48</b>															
INCA DISTRIBUTIONS INC	INCA DISTRIBUTIONS INC		1200 COAKLEY ST		MONROE, NC 28110	Proration	0080867296	LDP4837	AUTHORIZED	840322896	Refund Generated due to proration on Bill #0080867296-2025-2025-0000-00	Vehicle Sold	1/9/2026	1/12/2026	001	TAX	(\$12.64)	\$0.00	(\$12.64)														
															200	TAX	(\$49.50)	\$0.00	(\$49.50)														
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00														
															003	TAX	(\$1.19)	\$0.00	(\$1.19)														
															005	TAX	(\$0.51)	\$0.00	(\$0.51)														
															004	TAX	(\$4.37)	\$0.00	(\$4.37)														
															002	TAX	(\$30.12)	\$0.00	(\$30.12)														
<b>Refund</b>																		<b>\$98.33</b>															
IREMONGER, JANE	IREMONGER, JANE		2302 MONARCH PRESERVE CIR		MONROE, NC 28110	Proration	0086710035	EBV2608	AUTHORIZED	844088497	Refund Generated due to proration on Bill #0086710035-2024-2024-0000-00	Vehicle Totalled	1/30/2026	2/3/2026	001	TAX	(\$15.17)	(\$0.77)	(\$15.94)														
															200	TAX	(\$46.70)	(\$2.33)	(\$49.03)														
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00														
															003	TAX	(\$1.62)	(\$0.08)	(\$1.70)														
															005	TAX	(\$0.36)	(\$0.02)	(\$0.38)														
															004	TAX	(\$2.71)	(\$0.13)	(\$2.84)														
															002	TAX	(\$34.78)	(\$1.74)	(\$36.52)														
<b>Refund</b>																		<b>\$106.41</b>															
JAMES, STEPHEN THOMAS	JAMES, STEPHEN THOMAS		2872 UNIONVILLE INDIAN	TRAIL R W	INDIAN TRAIL, NC 28079	Adjustment < \$100	0088970626	88988	PENDING	962684984	Refund Generated due to adjustment on Bill #0088970626-2025-2025-0000	Situs error	1/20/2026		001	TAX	\$0.00	\$0.00	\$0.00														
															200	TAX	(\$3.56)	\$0.00	(\$3.56)														
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)														
															023	TAX	\$0.35	\$0.00	\$0.35														
															003	TAX	\$0.00	\$0.00	\$0.00														
															005	TAX	\$0.00	\$0.00	\$0.00														
															004	TAX	\$0.00	\$0.00	\$0.00														
002	TAX	\$0.00	\$0.00	\$0.00																													
<b>Refund</b>																		<b>\$33.21</b>															
JAMISON, KIMBERLY PATRICIA	JAMISON, KIMBERLY PATRICIA		601 TYLER MATHEW LANE	2215	INDIAN TRAIL, NC 28079	Adjustment < \$100	0088904584	VHX5698	PENDING	1083019887	Refund Generated due to adjustment on Bill #0088904584-2025-2025-0000	Situs error	1/20/2026		001	TAX	\$0.00	\$0.00	\$0.00														
															600	TAX	\$27.00	\$0.00	\$27.00														
															200	TAX	(\$69.87)	\$0.00	(\$69.87)														
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)														
															023	TAX	\$6.78	\$0.00	\$6.78														
															003	TAX	\$0.00	\$0.00	\$0.00														
															005	TAX	\$0.00	\$0.00	\$0.00														
004	TAX	\$0.00	\$0.00	\$0.00																													
002	TAX	\$0.00	\$0.00	\$0.00																													
<b>Refund</b>																		<b>\$66.09</b>															
JOHNSON, JAMES CHARLES JR	JOHNSON, JAMES CHARLES JR		326 TURTLEBACK RDG		WEDDINGTON, NC 28104	Proration	0063026960	JAL5904	AUTHORIZED	842702462	Refund Generated due to proration on Bill #0063026960-2025-2025-0000-00	Vehicle Sold	1/22/2026	1/23/2026	001	TAX	(\$20.42)	\$0.00	(\$20.42)														
															000	TAX	(\$6.36)	\$0.00	(\$6.36)														
															026	TAX	(\$5.52)	\$0.00	(\$5.52)														
															003	TAX	(\$1.93)	\$0.00	(\$1.93)														
															005	TAX	(\$0.82)	\$0.00	(\$0.82)														
															004	TAX	(\$7.07)	\$0.00	(\$7.07)														
															002	TAX	(\$48.66)	\$0.00	(\$48.66)														
<b>Refund</b>																		<b>\$90.78</b>															



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change														
JOHNSON, NICHOLAS AUSTIN	JOHNSON, NICHOLAS AUSTIN		6000 OLD HEARTWOOD WAY	APT 6316	MATTHEWS, NC 28104	Proration	0085336666	LDS8206	AUTHORIZED	843524115	Refund Generated due to proration on Bill #0085336666-2024-2024-0000-00	Vehicle Sold	1/27/2026	1/28/2026	001	TAX	(\$27.58)	\$0.00	(\$27.58)														
															700	TAX	(\$36.51)	\$0.00	(\$36.51)														
															020	TAX	(\$9.04)	\$0.00	(\$9.04)														
															003	TAX	(\$2.96)	\$0.00	(\$2.96)														
															005	TAX	(\$0.66)	\$0.00	(\$0.66)														
															004	TAX	(\$4.93)	\$0.00	(\$4.93)														
															002	TAX	(\$63.24)	\$0.00	(\$63.24)														
															<b>Refund</b>																		<b>\$144.92</b>
KAISER, ROLAND	KAISER, ROLAND		PO BOX 443		INDIAN TRAIL, NC 28079	Proration	0088517239	MAM8131	AUTHORIZED	719415690	Refund Generated due to proration on Bill #0088517239-2025-2025-0000-00	Other Errors	1/2/2026	1/5/2026	001	TAX	(\$50.78)	\$0.00	(\$50.78)														
															020	TAX	(\$20.87)	\$0.00	(\$20.87)														
															003	TAX	(\$4.79)	\$0.00	(\$4.79)														
															005	TAX	(\$2.03)	\$0.00	(\$2.03)														
															004	TAX	(\$17.57)	\$0.00	(\$17.57)														
															002	TAX	(\$120.98)	\$0.00	(\$120.98)														
															<b>Refund</b>																		<b>\$217.02</b>
															KHAND THAKURI, SURAJ	KHAND THAKURI, SURAJ		616 LANDAU RD		WAXHAM, NC 28173	Proration	0066723068	KBN2116	AUTHORIZED	961504472	Refund Generated due to proration on Bill #0066723068-2024-2024-0000-00	Vehicle Sold	1/14/2026	1/15/2026	001	TAX	(\$7.68)	\$0.00
500	TAX	(\$18.11)	\$0.00	(\$18.11)																													
500	VEHICLE FEE	\$0.00	\$0.00	\$0.00																													
028	TAX	(\$2.46)	\$0.00	(\$2.46)																													
003	TAX	(\$0.82)	\$0.00	(\$0.82)																													
005	TAX	(\$0.18)	\$0.00	(\$0.18)																													
004	TAX	(\$1.37)	\$0.00	(\$1.37)																													
002	TAX	(\$17.60)	\$0.00	(\$17.60)																													
<b>Refund</b>																		<b>\$48.22</b>															
LANG, RUTH MARIA	LANG, RUTH MARIA		2404 SURVEYOR GENERAL DR		WAXHAM, NC 28173	Proration	0063315846	JJE8917	AUTHORIZED	960369944	Refund Generated due to proration on Bill #0063315846-2025-2025-0000-00	Vehicle Sold	1/9/2026	1/12/2026	001	TAX	(\$28.33)	\$0.00	(\$28.33)														
															500	TAX	(\$73.08)	\$0.00	(\$73.08)														
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00														
															028	TAX	(\$11.59)	\$0.00	(\$11.59)														
															003	TAX	(\$2.67)	\$0.00	(\$2.67)														
															005	TAX	(\$1.13)	\$0.00	(\$1.13)														
															004	TAX	(\$9.80)	\$0.00	(\$9.80)														
															002	TAX	(\$67.48)	\$0.00	(\$67.48)														
<b>Refund</b>																		<b>\$194.08</b>															
LETT, ANNA ALEXIS	LETT, ANNA ALEXIS		401 E S MAIN ST APT 228B		WAXHAM, NC 28173	Adjustment < \$100	0088830592	LMT6990	PENDING	1203355840	Refund Generated due to adjustment on Bill #0088830592-2025-2025-0000	Situs error	1/20/2026	1/20/2026	001	TAX	\$0.00	\$0.00	\$0.00														
															200	TAX	(\$10.74)	\$0.00	(\$10.74)														
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)														
															500	TAX	\$7.08	\$0.00	\$7.08														
															500	VEHICLE FEE	\$25.00	\$0.00	\$25.00														
															028	TAX	\$1.12	\$0.00	\$1.12														
															003	TAX	\$0.00	\$0.00	\$0.00														
															005	TAX	\$0.00	\$0.00	\$0.00														
004	TAX	\$0.00	\$0.00	\$0.00																													
002	TAX	\$0.00	\$0.00	\$0.00																													
<b>Refund</b>																		<b>\$7.54</b>															
LEWIS, HENRY MORGAN	LEWIS, HENRY MORGAN		3023 WHITE STORE RD		WINGATE, NC 28174	Adjustment < \$100	0081421486	CR65324	PENDING	719835312	Refund Generated due to adjustment on Bill #0081421486-2025-2025-0000-00	Over Assessment	1/6/2026	1/6/2026	001	TAX	(\$14.76)	\$0.00	(\$14.76)														
															022	TAX	(\$9.43)	\$0.00	(\$9.43)														
															003	TAX	(\$1.39)	\$0.00	(\$1.39)														
															005	TAX	(\$0.59)	\$0.00	(\$0.59)														
															004	TAX	(\$5.11)	\$0.00	(\$5.11)														
															002	TAX	(\$35.16)	\$0.00	(\$35.16)														
															<b>Refund</b>																		<b>\$66.44</b>
															LOEBER, JUSTIN MATTHEW	LOEBER, JUSTIN MATTHEW		1004 VISCOUNT DR		MATTHEWS, NC 28104	Proration	0081652013	LAR9476	AUTHORIZED	841097845	Refund Generated due to proration on Bill #0081652013-2024-2024-0000-00	Vehicle Sold	1/13/2026	1/14/2026	001	TAX	(\$31.74)	\$0.00
600	TAX	(\$35.98)	\$0.00	(\$35.98)																													
026	TAX	(\$7.74)	\$0.00	(\$7.74)																													
003	TAX	(\$3.40)	\$0.00	(\$3.40)																													
005	TAX	(\$0.76)	\$0.00	(\$0.76)																													
004	TAX	(\$5.68)	\$0.00	(\$5.68)																													
002	TAX	(\$72.78)	\$0.00	(\$72.78)																													
<b>Refund</b>																														<b>\$158.08</b>			
LOEBER, MADELINE ASHLEY	LOEBER, MADELINE ASHLEY		1804 VISCOUNT DR		MATTHEWS, NC 28104	Proration	0081170282	R3X5904	AUTHORIZED	841097873	Refund Generated due to proration on Bill #0081170282-2025-2025-0000-00	Vehicle Sold	1/13/2026	1/14/2026	001	TAX	(\$59.14)	\$0.00	(\$59.14)														
															600	TAX	(\$89.45)	\$0.00	(\$89.45)														
															026	TAX	(\$15.99)	\$0.00	(\$15.99)														
															003	TAX	(\$5.57)	\$0.00	(\$5.57)														
															005	TAX	(\$2.37)	\$0.00	(\$2.37)														
															004	TAX	(\$20.47)	\$0.00	(\$20.47)														
															002	TAX	(\$140.91)	\$0.00	(\$140.91)														
															<b>Refund</b>																		<b>\$333.90</b>
LULEY, MARC EDWARD	LULEY, MARC EDWARD		912 SUMMER HARVEST DR		WEDDINGTON, NC 28104	Proration	0066660294	FLYNAVY2	AUTHORIZED	843629178	Refund Generated due to proration on Bill #0066660294-2024-2024-0000-00	Vehicle Sold	1/28/2026	1/30/2026	001	TAX	(\$9.19)	\$0.00	(\$9.19)														
															000	TAX	(\$1.41)	\$0.00	(\$1.41)														
															026	TAX	(\$2.24)	\$0.00	(\$2.24)														
															003	TAX	(\$0.98)	\$0.00	(\$0.98)														
															005	TAX	(\$0.22)	\$0.00	(\$0.22)														
															004	TAX	(\$1.64)	\$0.00	(\$1.64)														
															002	TAX	(\$21.06)	\$0.00	(\$21.06)														
															<b>Refund</b>																		<b>\$36.74</b>



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change															
MNCIU, IANA	MNCIU, IANA		2821 BURTON POINT CT		WAXHAM, NC 28173	Proration	0051659991	RC3988	AUTHORIZED	960089784	Refund Generated due to proration on Bill #0051659991-2024-2024-0000-00	Vehicle Sold	1/7/2026	1/8/2026	001	TAX	(\$8.31)	\$0.00	(\$8.31)															
															500	TAX	(\$19.60)	\$0.00	(\$19.60)															
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00															
															028	TAX	(\$2.66)	\$0.00	(\$2.66)															
															003	TAX	(\$0.89)	\$0.00	(\$0.89)															
															005	TAX	(\$0.20)	\$0.00	(\$0.20)															
															004	TAX	(\$1.49)	\$0.00	(\$1.49)															
															002	TAX	(\$19.05)	\$0.00	(\$19.05)															
															<b>Refund</b>					<b>\$52.20</b>														
															001	TAX	(\$3.58)	\$0.00	(\$3.58)															
MARVEL, KEVIN ROBERT	MARVEL, KEVIN ROBERT	MARVEL, NICOLE KAYE	2308 GALLBERRY LN		WAXHAM, NC 28173	Proration	0065377871	GNFISHNG	AUTHORIZED	962034640	Refund Generated due to proration on Bill #0065377871-2024-2024-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$8.46)	\$0.00	(\$8.46)															
															500	TAX	(\$8.46)	\$0.00	(\$8.46)															
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00															
															028	TAX	(\$1.15)	\$0.00	(\$1.15)															
															003	TAX	(\$0.38)	\$0.00	(\$0.38)															
															005	TAX	(\$0.00)	\$0.00	(\$0.00)															
															004	TAX	(\$0.64)	\$0.00	(\$0.64)															
															002	TAX	(\$0.22)	\$0.00	(\$0.22)															
															<b>Refund</b>					<b>\$22.51</b>														
															001	TAX	(\$33.01)	\$0.00	(\$33.01)															
MASSEY, MERV TITON	MASSEY, MERV TITON		4616 WATERBELL LN		WAXHAM, NC 28173	Proration	0087022935	TAN1583	AUTHORIZED	961253728	Refund Generated due to proration on Bill #0087022935-2025-2025-0000-00	Vehicle Sold	1/13/2026	1/14/2026	001	TAX	(\$85.18)	\$0.00	(\$85.18)															
															500	TAX	(\$85.18)	\$0.00	(\$85.18)															
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00															
															028	TAX	(\$13.51)	\$0.00	(\$13.51)															
															003	TAX	(\$3.12)	\$0.00	(\$3.12)															
															005	TAX	(\$1.32)	\$0.00	(\$1.32)															
															004	TAX	(\$11.42)	\$0.00	(\$11.42)															
															002	TAX	(\$78.65)	\$0.00	(\$78.65)															
															<b>Refund</b>					<b>\$226.21</b>														
															001	TAX	(\$14.30)	\$0.00	(\$14.30)															
MCEVOY, JOSEPH	MCEVOY, JOSEPH		2104 MONARDA WAY		WAXHAM, NC 28173	Proration	0087809169	LLS2481	AUTHORIZED	719805342	Refund Generated due to proration on Bill #0087809169-2025-2025-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$3.87)	\$0.00	(\$3.87)															
															026	TAX	(\$3.87)	\$0.00	(\$3.87)															
															003	TAX	(\$1.35)	\$0.00	(\$1.35)															
															005	TAX	(\$0.57)	\$0.00	(\$0.57)															
															004	TAX	(\$4.95)	\$0.00	(\$4.95)															
															002	TAX	(\$34.07)	\$0.00	(\$34.07)															
															<b>Refund</b>					<b>\$59.11</b>														
															001	TAX	(\$31.59)	\$0.00	(\$31.59)															
															MCGIRT, KRISTAN MILLS	MCGIRT, KRISTAN MILLS		302 CALEDONIA WAY		WAXHAM, NC 28173	Proration	0080642884	EK3756	AUTHORIZED	843524570	Refund Generated due to proration on Bill #0080642884-2024-2024-0000-00	Vehicle Sold	1/27/2026	1/28/2026	001	TAX	(\$4.84)	\$0.00	(\$4.84)
																														026	TAX	(\$7.71)	\$0.00	(\$7.71)
003	TAX	(\$3.39)	\$0.00	(\$3.39)																														
005	TAX	(\$0.75)	\$0.00	(\$0.75)																														
004	TAX	(\$5.65)	\$0.00	(\$5.65)																														
002	TAX	(\$72.45)	\$0.00	(\$72.45)																														
<b>Refund</b>					<b>\$126.38</b>																													
001	TAX	(\$16.18)	(\$0.80)	(\$16.98)																														
MCINTYRE, KEVIN JOSEPH	MCINTYRE, KEVIN JOSEPH		2120 TRADING FORD DR		WAXHAM, NC 28173	Proration	0061274609	TAR5535	AUTHORIZED	964674112	Refund Generated due to proration on Bill #0061274609-2024-2024-0000-00	Reg. Out of state	1/30/2026	2/3/2026																001	TAX	(\$38.17)	(\$1.91)	(\$40.08)
																														500	TAX	(\$38.17)	(\$1.91)	(\$40.08)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00															
															028	TAX	(\$5.19)	(\$0.26)	(\$5.45)															
															003	TAX	(\$1.73)	(\$0.09)	(\$1.82)															
															005	TAX	(\$0.39)	(\$0.02)	(\$0.41)															
															004	TAX	(\$2.89)	(\$0.15)	(\$3.04)															
															002	TAX	(\$37.09)	(\$1.85)	(\$38.94)															
															<b>Refund</b>					<b>\$106.72</b>														
															001	TAX	(\$12.62)	\$0.00	(\$12.62)															
MEENAKSHISUNDARAM, VIGNESH	MEENAKSHISUNDARAM, VIGNESH		3507 TIMBER MILL DR		MATTHEWS, NC 28184	Adjustment < \$100	0080941047	RHNS192	PENDING	959738776	Refund Generated due to adjustment on Bill #0080941047-2025-2025-0000-00	Over Assessment	1/5/2026		001	TAX	(\$21.22)	\$0.00	(\$21.22)															
															700	TAX	(\$21.22)	\$0.00	(\$21.22)															
															700	VEHICLE FEE	\$0.00	\$0.00	\$0.00															
															020	TAX	(\$5.19)	\$0.00	(\$5.19)															
															003	TAX	(\$1.19)	\$0.00	(\$1.19)															
															005	TAX	(\$0.51)	\$0.00	(\$0.51)															
															004	TAX	(\$4.37)	\$0.00	(\$4.37)															
															002	TAX	(\$30.07)	\$0.00	(\$30.07)															
															<b>Refund</b>					<b>\$75.17</b>														
															001	TAX	\$0.00	\$0.00	\$0.00															
MENDI, SYED MALIK	MENDI, SYED MALIK		1030 GLENVALLEY LN	APT 102	INDIAN TRAIL, NC 28079	Adjustment < \$100	0088857114	LMJ2563	PENDING	1083019977	Refund Generated due to adjustment on Bill #0088857114-2025-2025-0000-00	Situs error	1/20/2026		000	TAX	\$29.63	\$0.00	\$29.63															
															200	TAX	(\$76.69)	\$0.00	(\$76.69)															
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)															
															020	TAX	\$0.05	\$0.00	\$0.05															
															003	TAX	\$0.00	\$0.00	\$0.00															
															005	TAX	\$0.00	\$0.00	\$0.00															
															004	TAX	\$0.00	\$0.00	\$0.00															
															002	TAX	\$0.00	\$0.00	\$0.00															
															<b>Refund</b>					<b>\$69.01</b>														



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
MITEV, DIMITRE GEORGUEV	MITEV, DIMITRE GEORGUEV		216 SOMERLED WAY		WAXHAM, NC 28173	Proration	0074576894	JJT7084	AUTHORIZED	959739048	Refund Generated due to proration on Bill #0074576894-2025-2025-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$35.98)	\$0.00	(\$35.98)
															500	TAX	(\$92.83)	\$0.00	(\$92.83)
															500	VEHICLE FEE	(\$25.00)	\$0.00	(\$25.00)
															028	TAX	(\$14.72)	\$0.00	(\$14.72)
															003	TAX	(\$3.39)	\$0.00	(\$3.39)
															005	TAX	(\$1.44)	\$0.00	(\$1.44)
															004	TAX	(\$12.45)	\$0.00	(\$12.45)
															002	TAX	(\$85.72)	\$0.00	(\$85.72)
<b>Refund</b>																	<b>\$271.53</b>		
MOORE, LARRY STEVEN	MOORE, LARRY STEVEN		1420 CRANE RD		WAXHAM, NC 28173	Proration	0050385922	HEE8030	AUTHORIZED	720278694	Refund Generated due to proration on Bill #0050385922-2025-2025-0000-00	Vehicle Sold	1/9/2026	1/12/2026	001	TAX	(\$26.83)	\$0.00	(\$26.83)
															026	TAX	(\$7.26)	\$0.00	(\$7.26)
															003	TAX	(\$2.53)	\$0.00	(\$2.53)
															005	TAX	(\$1.07)	\$0.00	(\$1.07)
															004	TAX	(\$9.28)	\$0.00	(\$9.28)
															002	TAX	(\$63.93)	\$0.00	(\$63.93)
<b>Refund</b>																	<b>\$110.90</b>		
MOOSE METALS LLC	MOOSE METALS LLC		1128 ROSECLIFF DR		WAXHAM, NC 28173	Proration	0083476018	LDK5584	AUTHORIZED	722317296	Refund Generated due to proration on Bill #0083476018-2024-2024-0000-00	Vehicle Sold	1/22/2026	1/23/2026	001	TAX	(\$20.54)	\$0.00	(\$20.54)
															026	TAX	(\$5.01)	\$0.00	(\$5.01)
															003	TAX	(\$2.20)	\$0.00	(\$2.20)
															005	TAX	(\$0.49)	\$0.00	(\$0.49)
															004	TAX	(\$3.67)	\$0.00	(\$3.67)
<b>Refund</b>																	<b>\$47.11</b>		
MOOSE METALS LLC	MOOSE METALS LLC		1128 ROSECLIFF DR		WAXHAM, NC 28173	Proration	0076193668	LAH3613	AUTHORIZED	722317290	Refund Generated due to proration on Bill #0076193668-2024-2024-0000-00	Vehicle Sold	1/22/2026	1/23/2026	001	TAX	(\$6.45)	\$0.00	(\$6.45)
															026	TAX	(\$1.57)	\$0.00	(\$1.57)
															003	TAX	(\$0.69)	\$0.00	(\$0.69)
															005	TAX	(\$0.15)	\$0.00	(\$0.15)
															004	TAX	(\$1.15)	\$0.00	(\$1.15)
<b>Refund</b>																	<b>\$14.79</b>		
MORALES, NATALIE	MORALES, NATALIE		4617 HIGHWAY 74 E APT B		WINGATE, NC 28174	Adjustment < \$100	0088943192	LMT8237	PENDING	962684256	Refund Generated due to adjustment on Bill #0088943192-2025-2025-0000	Situs error	1/20/2026		001	TAX	\$0.00	\$0.00	\$0.00
															200	TAX	(\$12.01)	\$0.00	(\$12.01)
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
															022	TAX	\$1.96	\$0.00	\$1.96
															003	TAX	\$0.00	\$0.00	\$0.00
															005	TAX	\$0.00	\$0.00	\$0.00
															004	TAX	\$0.00	\$0.00	\$0.00
															002	TAX	\$0.00	\$0.00	\$0.00
<b>Refund</b>																	<b>\$40.05</b>		
MUDDAMALLE, JOEL JEEVARATNAM	MUDDAMALLE, JOEL JEEVARATNAM		1316 TORRENS DR		MONROE, NC 28110	Proration	0082206984	LFD1616	AUTHORIZED	841546251	Refund Generated due to proration on Bill #0082206984-2025-2025-0000-00	Vehicle Sold	1/15/2026	1/16/2026	001	TAX	(\$76.16)	\$0.00	(\$76.16)
															970	TAX	(\$15.24)	\$0.00	(\$15.24)
															026	TAX	(\$20.60)	\$0.00	(\$20.60)
															003	TAX	(\$7.18)	\$0.00	(\$7.18)
															005	TAX	(\$3.05)	\$0.00	(\$3.05)
															004	TAX	(\$26.36)	\$0.00	(\$26.36)
															002	TAX	(\$181.45)	\$0.00	(\$181.45)
<b>Refund</b>																	<b>\$330.04</b>		
NARREDDI, ANIL KUMAR REDDY	NARREDDI, ANIL KUMAR REDDY		1055 WINNETT DR		WAXHAM, NC 28173	Proration	0050419846	HEJ5573	AUTHORIZED	964148176	Refund Generated due to proration on Bill #0050419846-2025-2025-0000-00	Vehicle Totalled	1/28/2026	1/30/2026	001	TAX	(\$16.00)	\$0.00	(\$16.00)
															500	TAX	(\$41.30)	\$0.00	(\$41.30)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															028	TAX	(\$6.55)	\$0.00	(\$6.55)
															003	TAX	(\$1.51)	\$0.00	(\$1.51)
															005	TAX	(\$0.64)	\$0.00	(\$0.64)
															004	TAX	(\$5.54)	\$0.00	(\$5.54)
															002	TAX	(\$38.14)	\$0.00	(\$38.14)
<b>Refund</b>																	<b>\$109.68</b>		
NICHOLSON, JULIAN WILLIAM	NICHOLSON, JULIAN WILLIAM		721 NEW MEXICO AVENUE	#4900	HOLLOWAN AFB, NM 88330	Adjustment < \$100	0087544861	9R3548	PENDING	841097033	Refund Generated due to adjustment on Bill #0087544861-2025-2025-0000-00	Military	1/13/2026		001	TAX	(\$5.78)	\$0.00	(\$5.78)
															970	TAX	(\$1.16)	\$0.00	(\$1.16)
															015	TAX	(\$2.44)	\$0.00	(\$2.44)
															003	TAX	(\$0.54)	\$0.00	(\$0.54)
															005	TAX	(\$0.23)	\$0.00	(\$0.23)
															004	TAX	(\$2.00)	\$0.00	(\$2.00)
<b>Refund</b>																	<b>\$13.76</b>		
NUGENT, CHRISTOPHER MICHAEL	NUGENT, CHRISTOPHER MICHAEL		2395 MILL HOUSE LN		MATTHEWS, NC 28104	Proration	0074384672	DKD9049	AUTHORIZED	842946426	Refund Generated due to proration on Bill #0074384672-2024-2024-0000-00	Vehicle Sold	1/23/2026	1/27/2026	001	TAX	(\$46.33)	\$0.00	(\$46.33)
															700	TAX	(\$61.31)	\$0.00	(\$61.31)
															023	TAX	(\$14.53)	\$0.00	(\$14.53)
															003	TAX	(\$4.97)	\$0.00	(\$4.97)
															005	TAX	(\$1.11)	\$0.00	(\$1.11)
															004	TAX	(\$8.29)	\$0.00	(\$8.29)
<b>Refund</b>																	<b>\$106.22</b>		
<b>Refund</b>																	<b>\$242.76</b>		



## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
OMEARA, BARBARA FINGER	OMEARA, BARBARA FINGER		1822 VANDERLYN ST		MONROE, NC 28112	Proration	0085463521	RHL7487	AUTHORIZED	841097838	Refund Generated due to proration on Bill #0085463521-2024-2024-0000-00	Vehicle Sold	1/13/2026	1/14/2026	001	TAX	(\$1.30)	\$0.00	(\$1.30)
															200	TAX	(\$4.00)	\$0.00	(\$4.00)
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															003	TAX	(\$0.14)	\$0.00	(\$0.14)
															005	TAX	(\$0.03)	\$0.00	(\$0.03)
															004	TAX	(\$0.23)	\$0.00	(\$0.23)
															002	TAX	(\$2.98)	\$0.00	(\$2.98)
<b>Refund</b>																		<b>\$8.68</b>	
PATEL, SHALLESKUMAR NARSHINBHA	PATEL, SHALLESKUMAR NARSHINBHA		1200 WYNHURST DR		WAXHAM, NC 28173	Proration	0071398641	TNZ8341	AUTHORIZED	721325370	Refund Generated due to proration on Bill #0071398641-2024-2024-0000-00	Vehicle Sold	1/15/2026	1/16/2026	001	TAX	(\$2.43)	\$0.00	(\$2.43)
															015	TAX	(\$0.82)	\$0.00	(\$0.82)
															003	TAX	(\$0.26)	\$0.00	(\$0.26)
															005	TAX	(\$0.06)	\$0.00	(\$0.06)
															004	TAX	(\$0.43)	\$0.00	(\$0.43)
															002	TAX	(\$5.57)	\$0.00	(\$5.57)
															<b>Refund</b>				
PORCH, JOSHUA MICHAEL	PORCH, JOSHUA MICHAEL		2323 JACOBS CT		MONROE, NC 28110	Proration	0081144443	VEP4702	AUTHORIZED	839320629	Refund Generated due to proration on Bill #0081144443-2025-2025-0000-00	Vehicle Totalled	1/2/2026	1/5/2026	001	TAX	(\$6.29)	\$0.00	(\$6.29)
															600	TAX	(\$9.52)	\$0.00	(\$9.52)
															019	TAX	(\$2.77)	\$0.00	(\$2.77)
															003	TAX	(\$0.59)	\$0.00	(\$0.59)
															005	TAX	(\$0.25)	\$0.00	(\$0.25)
															004	TAX	(\$2.17)	\$0.00	(\$2.17)
															002	TAX	(\$15.00)	\$0.00	(\$15.00)
<b>Refund</b>																		<b>\$36.59</b>	
PORTER, LAURIE ROTHMANN	PORTER, LAURIE ROTHMANN		10315 WAXHAM HWY		WAXHAM, NC 28173	Proration	0062630778	WZR5494	AUTHORIZED	723276396	Refund Generated due to proration on Bill #0062630778-2025-2025-0000-00	Vehicle Sold	1/29/2026	2/3/2026	001	TAX	(\$5.90)	\$0.00	(\$5.90)
															028	TAX	(\$2.42)	\$0.00	(\$2.42)
															003	TAX	(\$0.56)	\$0.00	(\$0.56)
															005	TAX	(\$0.24)	\$0.00	(\$0.24)
															004	TAX	(\$2.04)	\$0.00	(\$2.04)
															002	TAX	(\$14.06)	\$0.00	(\$14.06)
															<b>Refund</b>				
PRINZ, STEVEN RICHARD	PRINZ, STEVEN RICHARD		3012 CORRONA LN		INDIAN TRAIL, NC 28079	Proration	0082964896	EHS7682	AUTHORIZED	839318417	Refund Generated due to proration on Bill #0082964896-2024-2024-0000-00	Vehicle Sold	1/2/2026	1/5/2026	001	TAX	(\$13.46)	\$0.00	(\$13.46)
															600	TAX	(\$15.26)	\$0.00	(\$15.26)
															019	TAX	(\$5.26)	\$0.00	(\$5.26)
															003	TAX	(\$1.44)	\$0.00	(\$1.44)
															005	TAX	(\$0.32)	\$0.00	(\$0.32)
															004	TAX	(\$2.41)	\$0.00	(\$2.41)
															002	TAX	(\$30.86)	\$0.00	(\$30.86)
<b>Refund</b>																		<b>\$69.01</b>	
PRUETT, DAVID CARROLL	PRUETT, DAVID CARROLL	PRUETT, STEPHANIE MARIA	1001 POTTERS BLUFF RD		MONROE, NC 28110	Proration	0083554648	VFL6008	AUTHORIZED	843524808	Refund Generated due to proration on Bill #0083554648-2024-2024-0000-00	Vehicle Totalled	1/27/2026	1/28/2026	001	TAX	(\$5.29)	\$0.00	(\$5.29)
															970	TAX	(\$0.53)	\$0.00	(\$0.53)
															026	TAX	(\$1.29)	\$0.00	(\$1.29)
															003	TAX	(\$0.57)	\$0.00	(\$0.57)
															005	TAX	(\$0.13)	\$0.00	(\$0.13)
															004	TAX	(\$0.95)	\$0.00	(\$0.95)
															002	TAX	(\$12.14)	\$0.00	(\$12.14)
<b>Refund</b>																		<b>\$20.90</b>	
PRUETT, STEPHANIE MARIA	PRUETT, STEPHANIE MARIA		1001 POTTERS BLUFF RD		MONROE, NC 28110	Proration	0083554425	LHZ2050	AUTHORIZED	843524822	Refund Generated due to proration on Bill #0083554425-2024-2024-0000-00	Vehicle Sold	1/27/2026	1/28/2026	001	TAX	(\$2.15)	\$0.00	(\$2.15)
															970	TAX	(\$0.22)	\$0.00	(\$0.22)
															026	TAX	(\$0.52)	\$0.00	(\$0.52)
															003	TAX	(\$0.23)	\$0.00	(\$0.23)
															005	TAX	(\$0.05)	\$0.00	(\$0.05)
															004	TAX	(\$0.38)	\$0.00	(\$0.38)
															002	TAX	(\$4.93)	\$0.00	(\$4.93)
<b>Refund</b>																		<b>\$8.48</b>	
RATLIFF, LATOYA ELIZABETH	RATLIFF, LATOYA ELIZABETH		313 LINDPOINT LN		MONROE, NC 28110	Proration	0083363525	MSB05S80	AUTHORIZED	720907260	Refund Generated due to proration on Bill #0083363525-2024-2024-0000-00	Vehicle Sold	1/12/2026	1/13/2026	001	TAX	(\$27.03)	\$0.00	(\$27.03)
															019	TAX	(\$10.57)	\$0.00	(\$10.57)
															003	TAX	(\$2.90)	\$0.00	(\$2.90)
															005	TAX	(\$0.64)	\$0.00	(\$0.64)
															004	TAX	(\$4.84)	\$0.00	(\$4.84)
															002	TAX	(\$61.98)	\$0.00	(\$61.98)
															<b>Refund</b>				
RICHARDSON, DONALD JAMAR	RICHARDSON, DONALD JAMAR		1107 SIKES ST		MONROE, NC 28112	Proration	0087157083	TKP1703	AUTHORIZED	844088455	Refund Generated due to proration on Bill #0087157083-2025-2025-0000-00	Vehicle Sold	1/30/2026	2/3/2026	001	TAX	(\$24.74)	\$0.00	(\$24.74)
															200	TAX	(\$96.86)	\$0.00	(\$96.86)
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															003	TAX	(\$2.33)	\$0.00	(\$2.33)
															005	TAX	(\$0.99)	\$0.00	(\$0.99)
															004	TAX	(\$8.56)	\$0.00	(\$8.56)
															002	TAX	(\$58.95)	\$0.00	(\$58.95)
<b>Refund</b>																		<b>\$192.43</b>	
RICHTER, ALAN JULIUS	RICHTER, ALAN JULIUS		2728 BENT OAK DR		MATTHEWS, NC 28104	Proration	0087472576	LAH2650	AUTHORIZED	962032824	Refund Generated due to proration on Bill #0087472576-2025-2025-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$29.33)	\$0.00	(\$29.33)
															700	TAX	(\$49.31)	\$0.00	(\$49.31)
															700	VEHICLE FEE	(\$25.00)	\$0.00	(\$25.00)
															023	TAX	(\$11.14)	\$0.00	(\$11.14)
															003	TAX	(\$2.77)	\$0.00	(\$2.77)
															005	TAX	(\$1.17)	\$0.00	(\$1.17)
															004	TAX	(\$10.15)	\$0.00	(\$10.15)
002	TAX	(\$69.87)	\$0.00	(\$69.87)															
<b>Refund</b>																		<b>\$198.74</b>	



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change													
ROBBINS, KATHLEEN ANN	ROBBINS, KATHLEEN ANN		8713 SOARING EAGLE LN		WAXHAM, NC 28173	Proration	0077883898	KJN2027	AUTHORIZED	962685992	Refund Generated due to proration on Bill #0077883898-2024-2024-0000-00	Vehicle Sold	1/20/2026	1/22/2026	001	TAX	(\$25.09)	\$0.00	(\$25.09)													
															500	TAX	(\$59.20)	\$0.00	(\$59.20)													
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00													
															028	TAX	(\$8.04)	\$0.00	(\$8.04)													
															003	TAX	(\$2.69)	\$0.00	(\$2.69)													
															005	TAX	(\$0.60)	\$0.00	(\$0.60)													
															004	TAX	(\$4.49)	\$0.00	(\$4.49)													
															002	TAX	(\$57.54)	\$0.00	(\$57.54)													
<b>Refund</b>																	<b>\$157.65</b>															
ROCA, STEPHEN KENLEY	ROCA, STEPHEN KENLEY		1111 PRIVETTE PARK PL		STALLINGS, NC 28104	Proration	0086425942	TAR3989	AUTHORIZED	842349221	Refund Generated due to proration on Bill #0086425942-2024-2024-0000-00	Vehicle Sold	1/20/2026	1/22/2026	001	TAX	(\$11.85)	(\$0.60)	(\$12.45)													
															700	TAX	(\$15.69)	(\$0.78)	(\$16.47)													
															020	TAX	(\$3.89)	(\$0.20)	(\$4.09)													
															003	TAX	(\$1.27)	(\$0.06)	(\$1.33)													
															005	TAX	(\$0.28)	(\$0.01)	(\$0.29)													
															004	TAX	(\$2.12)	(\$0.10)	(\$2.22)													
															002	TAX	(\$27.17)	(\$1.36)	(\$28.53)													
															<b>Refund</b>																	<b>\$65.38</b>
ROGERS, TERESA ANNE	ROGERS, TERESA ANNE		407 E OLD MONROE HWY 74		MONROE, NC 28112	Adjustment < \$100	0068185232	RDH6724	PENDING	839772836	Refund Generated due to adjustment on Bill #0068185232-2025-2025-0000-00	Over Assessment	1/5/2026		001	TAX	(\$4.00)	\$0.00	(\$4.00)													
															200	TAX	(\$15.64)	\$0.00	(\$15.64)													
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00													
															003	TAX	(\$0.37)	\$0.00	(\$0.37)													
															005	TAX	(\$0.16)	\$0.00	(\$0.16)													
															004	TAX	(\$1.38)	\$0.00	(\$1.38)													
															002	TAX	(\$9.52)	\$0.00	(\$9.52)													
															<b>Refund</b>																	<b>\$31.07</b>
ROQUE, ALDWIN ARENAS	ROQUE, ALDWIN ARENAS	ROQUE, REALIZA DE LA CRUZ	2709 HATTIE ST		MONROE, NC 28112	Proration	0083834004	RJV4898	AUTHORIZED	839807703	Refund Generated due to proration on Bill #0083834004-2024-2024-0000-00	Vehicle Sold	1/6/2026	1/7/2026	001	TAX	(\$18.26)	(\$1.19)	(\$19.45)													
															200	TAX	(\$56.22)	(\$3.66)	(\$59.88)													
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00													
															003	TAX	(\$1.96)	(\$0.13)	(\$2.09)													
															005	TAX	(\$0.44)	(\$0.02)	(\$0.46)													
															004	TAX	(\$3.27)	(\$0.21)	(\$3.48)													
															002	TAX	(\$41.87)	(\$2.72)	(\$44.59)													
															<b>Refund</b>																	<b>\$129.95</b>
ROTH, PAULA JEAN	ROTH, KIP PETER		2007 HAMILTON MILL DR		WAXHAM, NC 28173	Proration	0066657521	KAY3197	AUTHORIZED	962031496	Refund Generated due to proration on Bill #0066657521-2024-2024-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$3.88)	\$0.00	(\$3.88)													
															500	TAX	(\$9.16)	\$0.00	(\$9.16)													
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00													
															028	TAX	(\$1.24)	\$0.00	(\$1.24)													
															003	TAX	(\$0.42)	\$0.00	(\$0.42)													
															005	TAX	(\$0.09)	\$0.00	(\$0.09)													
															004	TAX	(\$0.69)	\$0.00	(\$0.69)													
															002	TAX	(\$8.91)	\$0.00	(\$8.91)													
<b>Refund</b>																	<b>\$24.39</b>															
RUIZ, PAOLA ANDREA	RUIZ, PAOLA ANDREA		3005 STERLING DR		WAXHAM, NC 28173	Proration	0080597959	REL8020	AUTHORIZED	959738088	Refund Generated due to proration on Bill #0080597959-2025-2025-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$5.42)	\$0.00	(\$5.42)													
															500	TAX	(\$13.99)	\$0.00	(\$13.99)													
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00													
															028	TAX	(\$2.22)	\$0.00	(\$2.22)													
															003	TAX	(\$0.51)	\$0.00	(\$0.51)													
															005	TAX	(\$0.22)	\$0.00	(\$0.22)													
															004	TAX	(\$1.87)	\$0.00	(\$1.87)													
															002	TAX	(\$12.92)	\$0.00	(\$12.92)													
<b>Refund</b>																	<b>\$37.15</b>															
SACHTLEBEN, STEPHEN MARK	SACHTLEBEN, STEPHEN MARK		8509 LONGVIEW CLUB DR		WAXHAM, NC 28173	Proration	0063991029	DMK7679	AUTHORIZED	719417004	Refund Generated due to proration on Bill #0063991029-2024-2024-0000-00	Vehicle Sold	1/2/2026	1/5/2026	001	TAX	(\$5.80)	\$0.00	(\$5.80)													
															026	TAX	(\$1.41)	\$0.00	(\$1.41)													
															003	TAX	(\$0.62)	\$0.00	(\$0.62)													
															005	TAX	(\$0.14)	\$0.00	(\$0.14)													
															004	TAX	(\$1.04)	\$0.00	(\$1.04)													
															002	TAX	(\$13.29)	\$0.00	(\$13.29)													
															<b>Refund</b>																	<b>\$22.30</b>
															SAVELIEV, ALEX	SAVELIEV, ALEX		1936 VANDERLYN ST		MONROE, NC 28112	Proration	0085308199	LDW2074	AUTHORIZED	839806772	Refund Generated due to proration on Bill #0085308199-2024-2024-0000-00	Vehicle Totalled	1/6/2026	1/7/2026	001	TAX	(\$38.37)
200	TAX	(\$118.15)	\$0.00	(\$118.15)																												
200	VEHICLE FEE	\$0.00	\$0.00	\$0.00																												
003	TAX	(\$4.11)	\$0.00	(\$4.11)																												
005	TAX	(\$0.92)	\$0.00	(\$0.92)																												
004	TAX	(\$6.87)	\$0.00	(\$6.87)																												
002	TAX	(\$87.99)	\$0.00	(\$87.99)																												
<b>Refund</b>																														<b>\$256.41</b>		
SMALL, MAX HERRING	SMALL, MAX HERRING		8003 ALMA BLVD		WAXHAM, NC 28173	Proration	0084163166	RHX8870	AUTHORIZED	959738120	Refund Generated due to proration on Bill #0084163166-2024-2024-0000-00	Vehicle Totalled	1/5/2026	1/6/2026	001	TAX	(\$28.23)	\$0.00	(\$28.23)													
															500	TAX	(\$66.61)	\$0.00	(\$66.61)													
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00													
															028	TAX	(\$0.05)	\$0.00	(\$0.05)													
															003	TAX	(\$3.03)	\$0.00	(\$3.03)													
															005	TAX	(\$0.67)	\$0.00	(\$0.67)													
															004	TAX	(\$5.05)	\$0.00	(\$5.05)													
															002	TAX	(\$64.73)	\$0.00	(\$64.73)													
<b>Refund</b>																	<b>\$177.37</b>															



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
SNEAD INVESTMENTS INC	SNEAD INVESTMENTS INC	SNEAD, JAMES WESLEY	1120 VILLAGE LAKE DR		MONROE, NC 28110	Proration	0080387631	FLD5479	AUTHORIZED	843524143	Refund Generated due to proration on Bill #0080387631-2024-2024-0000-00	Vehicle Sold	1/27/2026	1/28/2026	001	TAX	(\$6.56)	\$0.00	(\$6.56)
															200	TAX	(\$20.21)	\$0.00	(\$20.21)
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															003	TAX	(\$0.70)	\$0.00	(\$0.70)
															005	TAX	(\$0.16)	\$0.00	(\$0.16)
															004	TAX	(\$1.17)	\$0.00	(\$1.17)
															002	TAX	(\$15.05)	\$0.00	(\$15.05)
<b>Refund</b>																			
<b>\$43.85</b>																			
SPEICHER, CHARLES HAROLD JR	SPEICHER, CHARLES HAROLD JR		8205 HAVERON ST		WAXHAM, NC 28173	Proration	0077562052	PHT6652	AUTHORIZED	960366808	Refund Generated due to proration on Bill #0077562052-2024-2024-0000-00	Vehicle Sold	1/8/2026	1/9/2026	001	TAX	(\$4.19)	\$0.00	(\$4.19)
															500	TAX	(\$9.88)	\$0.00	(\$9.88)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															028	TAX	(\$1.34)	\$0.00	(\$1.34)
															003	TAX	(\$0.45)	\$0.00	(\$0.45)
															005	TAX	(\$0.10)	\$0.00	(\$0.10)
															004	TAX	(\$0.75)	\$0.00	(\$0.75)
002	TAX	(\$9.61)	\$0.00	(\$9.61)															
<b>Refund</b>																			
<b>\$26.32</b>																			
STAMATELATOS, DIANE MARIE	STAMATELATOS, DIANE MARIE		6068 OXFORDSHIRE RD		WAXHAM, NC 28173	Proration	0063479046	JHWS285	AUTHORIZED	840322945	Refund Generated due to proration on Bill #0063479046-2025-2025-0000-00	Vehicle Sold	1/9/2026	1/12/2026	001	TAX	(\$36.73)	\$0.00	(\$36.73)
															000	TAX	(\$11.44)	\$0.00	(\$11.44)
															026	TAX	(\$9.93)	\$0.00	(\$9.93)
															003	TAX	(\$3.47)	\$0.00	(\$3.47)
															005	TAX	(\$1.47)	\$0.00	(\$1.47)
															004	TAX	(\$12.72)	\$0.00	(\$12.72)
															002	TAX	(\$87.52)	\$0.00	(\$87.52)
<b>Refund</b>																			
<b>\$163.28</b>																			
STAMATELATOS, DIANE MARIE	STAMATELATOS, DIANE MARIE		6068 OXFORDSHIRE RD		WAXHAM, NC 28173	Proration	0053920896	TBD9473	AUTHORIZED	840322917	Refund Generated due to proration on Bill #0053920896-2024-2024-0000-00	Vehicle Sold	1/9/2026	1/12/2026	001	TAX	(\$23.61)	\$0.00	(\$23.61)
															000	TAX	(\$3.61)	\$0.00	(\$3.61)
															026	TAX	(\$5.76)	\$0.00	(\$5.76)
															003	TAX	(\$2.53)	\$0.00	(\$2.53)
															005	TAX	(\$0.56)	\$0.00	(\$0.56)
															004	TAX	(\$4.22)	\$0.00	(\$4.22)
															002	TAX	(\$54.13)	\$0.00	(\$54.13)
<b>Refund</b>																			
<b>\$94.42</b>																			
STEFANAC, JACK AARON	STEFANAC, JACK AARON		600 TAMMY DR		MONROE, NC 28110	Proration	0081825350	LPM2540	AUTHORIZED	721525728	Refund Generated due to proration on Bill #0081825350-2025-2025-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$17.46)	\$0.00	(\$17.46)
															015	TAX	(\$7.36)	\$0.00	(\$7.36)
															003	TAX	(\$1.65)	\$0.00	(\$1.65)
															005	TAX	(\$0.70)	\$0.00	(\$0.70)
															004	TAX	(\$6.04)	\$0.00	(\$6.04)
															002	TAX	(\$41.59)	\$0.00	(\$41.59)
															<b>Refund</b>				
<b>\$74.80</b>																			
STEGALL, MELISSA CHANEY	STEGALL, MELISSA CHANEY		1117 SNYDERS STORE RD		WINGATE, NC 28174	Proration	0048187043	VBC6175	AUTHORIZED	721324716	Refund Generated due to proration on Bill #0048187043-2024-2024-0000-00	Vehicle Sold	1/15/2026	1/16/2026	001	TAX	(\$12.23)	\$0.00	(\$12.23)
															022	TAX	(\$6.41)	\$0.00	(\$6.41)
															003	TAX	(\$1.31)	\$0.00	(\$1.31)
															005	TAX	(\$0.29)	\$0.00	(\$0.29)
															004	TAX	(\$2.19)	\$0.00	(\$2.19)
															002	TAX	(\$28.04)	\$0.00	(\$28.04)
															<b>Refund</b>				
<b>\$50.47</b>																			
TARRO, WILLIAM JOSEPH	TARRO, WILLIAM JOSEPH		223 RIVERTON RD		MATTHEWS, NC 28104	Proration	0016572423	JDR8260	AUTHORIZED	839318445	Refund Generated due to proration on Bill #0016572423-2024-2024-0000-00	Vehicle Sold	1/2/2026	1/5/2026	001	TAX	(\$1.26)	\$0.00	(\$1.26)
															000	TAX	(\$0.19)	\$0.00	(\$0.19)
															026	TAX	(\$0.31)	\$0.00	(\$0.31)
															003	TAX	(\$0.14)	\$0.00	(\$0.14)
															005	TAX	(\$0.03)	\$0.00	(\$0.03)
															004	TAX	(\$0.23)	\$0.00	(\$0.23)
															002	TAX	(\$2.89)	\$0.00	(\$2.89)
<b>Refund</b>																			
<b>\$5.05</b>																			
TART, BRITTAIN REID	TART, BRITTAIN REID		9431 INDIAN TRAIL	FAIRVIEW RD	INDIAN TRAIL, NC 28079	Proration	0086460487	ZX1021	AUTHORIZED	841545922	Refund Generated due to proration on Bill #0086460487-2025-2025-0000-00	Vehicle Sold	1/15/2026	1/16/2026	001	TAX	(\$17.11)	\$0.00	(\$17.11)
															930	TAX	(\$3.04)	\$0.00	(\$3.04)
															016	TAX	(\$8.60)	\$0.00	(\$8.60)
															003	TAX	(\$1.61)	\$0.00	(\$1.61)
															005	TAX	(\$0.68)	\$0.00	(\$0.68)
															004	TAX	(\$5.92)	\$0.00	(\$5.92)
															002	TAX	(\$40.77)	\$0.00	(\$40.77)
<b>Refund</b>																			
<b>\$77.73</b>																			
TOBIN, ALYSSA CASON	TOBIN, ALYSSA CASON		3002 THAYER DR		WAXHAM, NC 28173	Proration	0081615091	KFF3573	AUTHORIZED	959781608	Refund Generated due to proration on Bill #0081615091-2024-2024-0000-00	Vehicle Sold	1/6/2026	1/7/2026	001	TAX	(\$8.81)	\$0.00	(\$8.81)
															500	TAX	(\$20.70)	\$0.00	(\$20.70)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															028	TAX	(\$2.82)	\$0.00	(\$2.82)
															003	TAX	(\$0.94)	\$0.00	(\$0.94)
															005	TAX	(\$0.21)	\$0.00	(\$0.21)
															004	TAX	(\$1.58)	\$0.00	(\$1.58)
002	TAX	(\$20.19)	\$0.00	(\$20.19)															
<b>Refund</b>																			
<b>\$55.33</b>																			



## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
UDELSON, STEPHEN MARC	UDELSON, STEPHEN MARC		199 TURTLEBACK RDG		WEDDINGTON, NC 28104	Proration	0063363309	JFZ6857	AUTHORIZED	841097929	Refund Generated due to proration on Bill #0063363309-2025-2025-0000-00	Vehicle Sold	1/13/2026	1/14/2026	001	TAX	(\$18.69)	\$0.00	(\$18.69)
															800	TAX	(\$5.82)	\$0.00	(\$5.82)
															026	TAX	(\$5.05)	\$0.00	(\$5.05)
															003	TAX	(\$1.76)	\$0.00	(\$1.76)
															005	TAX	(\$0.75)	\$0.00	(\$0.75)
															004	TAX	(\$6.46)	\$0.00	(\$6.46)
															002	TAX	(\$44.53)	\$0.00	(\$44.53)
															<b>Refund</b>				
UTILITY LINES CONSTRUCTION SERVICES LLC	UTILITY LINES CONSTRUCTION SERVICES LLC		550 W 36TH ST		JASPER, IN 47546	Adjustment < \$100	0088985780	AA1563B	PENDING	1083020598	Refund Generated due to adjustment on Bill #0088985780-2025-2025-0000	Situs error	1/20/2026		001	TAX	\$0.00	\$0.00	\$0.00
															600	TAX	\$50.27	\$0.00	\$50.27
															200	TAX	(\$130.11)	\$0.00	(\$130.11)
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
															020	TAX	\$13.66	\$0.00	\$13.66
															003	TAX	\$0.00	\$0.00	\$0.00
															005	TAX	\$0.00	\$0.00	\$0.00
															004	TAX	\$0.00	\$0.00	\$0.00
															002	TAX	\$0.00	\$0.00	\$0.00
															<b>Refund</b>				
VESTIS CONSULTING LLC	VESTIS CONSULTING LLC	KIFORISHIN, ALEKSANDR PAVEL	7411 BALINTOY LN		MATTHEWS, NC 28104	Proration	0078518803	KJT9913	AUTHORIZED	841058463	Refund Generated due to proration on Bill #0078518803-2024-2024-0000-00	Vehicle Sold	1/12/2026	1/13/2026	001	TAX	(\$65.71)	\$0.00	(\$65.71)
															700	TAX	(\$86.96)	\$0.00	(\$86.96)
															023	TAX	(\$20.61)	\$0.00	(\$20.61)
															003	TAX	(\$7.05)	\$0.00	(\$7.05)
															005	TAX	(\$1.57)	\$0.00	(\$1.57)
															004	TAX	(\$11.75)	\$0.00	(\$11.75)
															002	TAX	(\$150.65)	\$0.00	(\$150.65)
															<b>Refund</b>				
VILLA G CONSTRUCTION LLC	VILLA G CONSTRUCTION LLC		3216 REGAL OAK DR		MARVIN, NC 28173	Adjustment < \$100	0088648000	LFJ2374	PENDING	1083019986	Refund Generated due to adjustment on Bill #0088648000-2025-2025-0000	Situs error	1/20/2026		001	TAX	\$0.00	\$0.00	\$0.00
															990	TAX	\$0.83	\$0.00	\$0.83
															200	TAX	(\$20.90)	\$0.00	(\$20.90)
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
															028	TAX	\$2.19	\$0.00	\$2.19
															003	TAX	\$0.00	\$0.00	\$0.00
															005	TAX	\$0.00	\$0.00	\$0.00
															004	TAX	\$0.00	\$0.00	\$0.00
															002	TAX	\$0.00	\$0.00	\$0.00
															<b>Refund</b>				
VILLA G CONSTRUCTION LLC	VILLA G CONSTRUCTION LLC		3216 REGAL OAK DR		MARVIN, NC 28173	Adjustment < \$100	0088779807	LMP4860	PENDING	1083019995	Refund Generated due to adjustment on Bill #0088779807-2025-2025-0000	Situs error	1/20/2026		001	TAX	\$0.00	\$0.00	\$0.00
															990	TAX	\$0.44	\$0.00	\$0.44
															200	TAX	(\$11.00)	\$0.00	(\$11.00)
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
															028	TAX	\$1.15	\$0.00	\$1.15
															003	TAX	\$0.00	\$0.00	\$0.00
															005	TAX	\$0.00	\$0.00	\$0.00
															004	TAX	\$0.00	\$0.00	\$0.00
															002	TAX	\$0.00	\$0.00	\$0.00
															<b>Refund</b>				
VOLKOV, SERHII	VOLKOV, SERHII		6107 BRICK LANDING DR		MONROE, NC 28110	Proration	0083653176	LHP2023	AUTHORIZED	842703589	Refund Generated due to proration on Bill #0083653176-2024-2024-0000-00	Vehicle Sold	1/22/2026	1/23/2026	001	TAX	(\$6.94)	\$0.00	(\$6.94)
															600	TAX	(\$7.86)	\$0.00	(\$7.86)
															023	TAX	(\$2.17)	\$0.00	(\$2.17)
															003	TAX	(\$0.75)	\$0.00	(\$0.75)
															005	TAX	(\$0.17)	\$0.00	(\$0.17)
															004	TAX	(\$1.24)	\$0.00	(\$1.24)
															002	TAX	(\$15.90)	\$0.00	(\$15.90)
															<b>Refund</b>				
WAKO, ODDA ABDI	WAKO, ODDA ABDI		1538 SUNFLOWER FIELD PL		MATTHEWS, NC 28104	Proration	0089059225	VHX5093	AUTHORIZED	964672600	Refund Generated due to proration on Bill #0089059225-2025-2025-0000-00	Other Errors	1/30/2026	2/3/2026	001	TAX	(\$47.13)	\$0.00	(\$47.13)
															700	TAX	(\$79.25)	\$0.00	(\$79.25)
															700	VEHICLE FEE	(\$25.00)	\$0.00	(\$25.00)
															020	TAX	(\$19.37)	\$0.00	(\$19.37)
															003	TAX	(\$4.44)	\$0.00	(\$4.44)
															005	TAX	(\$1.89)	\$0.00	(\$1.89)
															004	TAX	(\$16.31)	\$0.00	(\$16.31)
															002	TAX	(\$112.29)	\$0.00	(\$112.29)
<b>Refund</b>																	<b>\$305.68</b>		
WATKINS, DEREK EDWARD JR	WATKINS, DEREK EDWARD JR		295 UNIONVILLE INDIAN TRA	IL RD WEST	INDIAN TRAIL, NC 28079	Adjustment < \$100	0088946065	VHX5151	PENDING	1083019779	Refund Generated due to adjustment on Bill #0088946065-2025-2025-0000	Situs error	1/20/2026		001	TAX	\$0.00	\$0.00	\$0.00
															600	TAX	\$13.72	\$0.00	\$13.72
															200	TAX	(\$35.51)	\$0.00	(\$35.51)
															200	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
															020	TAX	\$3.73	\$0.00	\$3.73
															003	TAX	\$0.00	\$0.00	\$0.00
															005	TAX	\$0.00	\$0.00	\$0.00
															004	TAX	\$0.00	\$0.00	\$0.00
002	TAX	\$0.00	\$0.00	\$0.00															
<b>Refund</b>																	<b>\$48.06</b>		



## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
WEINBERG, SUSAN WOJNOWICH	WEINBERG, SUSAN WOJNOWICH		1117 DELACOURT LN		MATTHEWS, NC 28104	Proration	0079396281	HXW9419	AUTHORIZED	844088511	Refund Generated due to proration on Bill #0079396281-2025-0000-00	Vehicle Sold	1/30/2026	2/3/2026	001	TAX	(\$58.77)	\$0.00	(\$58.77)
															600	TAX	(\$88.88)	\$0.00	(\$88.88)
															020	TAX	(\$24.16)	\$0.00	(\$24.16)
															003	TAX	(\$5.54)	\$0.00	(\$5.54)
															005	TAX	(\$2.35)	\$0.00	(\$2.35)
															004	TAX	(\$20.34)	\$0.00	(\$20.34)
															002	TAX	(\$140.02)	\$0.00	(\$140.02)
															<b>Refund</b>				
<b>\$340.06</b>																			
WEST, SHAKENA DANIEL	WEST, SHAKENA DANIEL		1344 WOODHOUSE DR		MONROE, NC 28110	Proration	0065217548	VB09066	AUTHORIZED	840322910	Refund Generated due to proration on Bill #0065217548-2024-0000-00	Vehicle Totalled	1/9/2026	1/12/2026	001	TAX	(\$10.17)	\$0.00	(\$10.17)
															200	TAX	(\$31.32)	\$0.00	(\$31.32)
															200	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															003	TAX	(\$1.09)	\$0.00	(\$1.09)
															005	TAX	(\$0.24)	\$0.00	(\$0.24)
															004	TAX	(\$1.82)	\$0.00	(\$1.82)
															002	TAX	(\$23.32)	\$0.00	(\$23.32)
															<b>Refund</b>				
<b>\$67.96</b>																			
WHITE, ASHTON BROOKE	WHITE, ASHTON BROOKE		7802 FOREST OAKS LN		WAXHAM, NC 28173	Proration	0057365108	HFD2088	AUTHORIZED	959780856	Refund Generated due to proration on Bill #0057365108-2024-0000-00	Vehicle Sold	1/6/2026	1/7/2026	001	TAX	(\$17.45)	(\$0.88)	(\$18.33)
															500	TAX	(\$41.17)	(\$2.06)	(\$43.23)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															028	TAX	(\$5.59)	(\$0.28)	(\$5.87)
															003	TAX	(\$1.87)	(\$0.09)	(\$1.96)
															005	TAX	(\$0.42)	(\$0.02)	(\$0.44)
															004	TAX	(\$3.12)	(\$0.16)	(\$3.28)
															002	TAX	(\$40.01)	(\$2.00)	(\$42.01)
<b>Refund</b>																			
<b>\$115.12</b>																			
WILLARD, DAVID CONWAY	WILLARD, DAVID CONWAY		2204 GALLBERRY LN		WAXHAM, NC 28173	Proration	0072407553	HJE3493	AUTHORIZED	959738072	Refund Generated due to proration on Bill #0072407553-2024-0000-00	Vehicle Sold	1/5/2026	1/6/2026	001	TAX	(\$39.94)	\$0.00	(\$39.94)
															500	TAX	(\$94.22)	\$0.00	(\$94.22)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															028	TAX	(\$12.80)	\$0.00	(\$12.80)
															003	TAX	(\$4.28)	\$0.00	(\$4.28)
															005	TAX	(\$0.95)	\$0.00	(\$0.95)
															004	TAX	(\$7.15)	\$0.00	(\$7.15)
															002	TAX	(\$91.58)	\$0.00	(\$91.58)
<b>Refund</b>																			
<b>\$250.92</b>																			
WILLIAMS, HANNAH MONROE	WILLIAMS, HANNAH MONROE		3117 PINE POINTE ST		MATTHEWS, NC 28104	Proration	0086640890	LKC1240	AUTHORIZED	964672720	Refund Generated due to proration on Bill #0086640890-2025-0000-00	Vehicle Sold	1/30/2026	2/3/2026	001	TAX	(\$3.01)	\$0.00	(\$3.01)
															700	TAX	(\$5.06)	\$0.00	(\$5.06)
															700	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															020	TAX	(\$1.24)	\$0.00	(\$1.24)
															003	TAX	(\$0.29)	\$0.00	(\$0.29)
															005	TAX	(\$0.12)	\$0.00	(\$0.12)
															004	TAX	(\$1.04)	\$0.00	(\$1.04)
															002	TAX	(\$7.17)	\$0.00	(\$7.17)
<b>Refund</b>																			
<b>\$17.93</b>																			
WRIGHT, SUSAN MAE	WRIGHT, SUSAN MAE		8303 RED LANTERN RD		INDIAN TRAIL, NC 28079	Proration	0076667956	TKE1538	AUTHORIZED	841780296	Refund Generated due to proration on Bill #0076667956-2024-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$2.35)	(\$0.11)	(\$2.46)
															600	TAX	(\$2.67)	(\$0.14)	(\$2.81)
															023	TAX	(\$0.73)	(\$0.03)	(\$0.76)
															003	TAX	(\$0.25)	(\$0.01)	(\$0.26)
															005	TAX	(\$0.06)	(\$0.01)	(\$0.07)
															004	TAX	(\$0.42)	(\$0.03)	(\$0.45)
															002	TAX	(\$5.39)	(\$0.27)	(\$5.66)
															<b>Refund</b>				
<b>\$12.47</b>																			
WYATT-INGRAM, STUART GEORGE	WYATT-INGRAM, STUART GEORGE		310 CALEDONIA WAY		WAXHAM, NC 28173	Proration	0084197538	EDL6331	AUTHORIZED	840078043	Refund Generated due to proration on Bill #0084197538-2024-0000-00	Vehicle Totalled	1/7/2026	1/8/2026	001	TAX	(\$25.10)	\$0.00	(\$25.10)
															800	TAX	(\$3.85)	\$0.00	(\$3.85)
															026	TAX	(\$6.12)	\$0.00	(\$6.12)
															003	TAX	(\$2.69)	\$0.00	(\$2.69)
															005	TAX	(\$0.60)	\$0.00	(\$0.60)
															004	TAX	(\$4.49)	\$0.00	(\$4.49)
															002	TAX	(\$57.55)	\$0.00	(\$57.55)
															<b>Refund</b>				
<b>\$100.40</b>																			
X LIMD INC	X LIMD INC		2300 COLTSGATE RD		WAXHAM, NC 28173	Proration	0080793155	ZT3396	AUTHORIZED	963088360	Refund Generated due to proration on Bill #0080793155-2025-0000-00	Vehicle Sold	1/22/2026	1/23/2026	001	TAX	(\$20.86)	\$0.00	(\$20.86)
															500	TAX	(\$53.83)	\$0.00	(\$53.83)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															028	TAX	(\$8.54)	\$0.00	(\$8.54)
															003	TAX	(\$1.96)	\$0.00	(\$1.96)
															005	TAX	(\$0.83)	\$0.00	(\$0.83)
															004	TAX	(\$7.22)	\$0.00	(\$7.22)
															002	TAX	(\$49.71)	\$0.00	(\$49.71)
<b>Refund</b>																			
<b>\$142.95</b>																			
YERUVA, RAVI KUMAR REDDY	YERUVA, RAVI KUMAR REDDY	ALLAM, SHAILAJA	812 BROWN CREEK DR		WEDDINGTON, NC 28184	Proration	0069147695	TCD3283	AUTHORIZED	841059436	Refund Generated due to proration on Bill #0069147695-2024-0000-00	Vehicle Sold	1/12/2026	1/13/2026	001	TAX	(\$4.18)	\$0.00	(\$4.18)
															800	TAX	(\$0.64)	\$0.00	(\$0.64)
															026	TAX	(\$1.02)	\$0.00	(\$1.02)
															003	TAX	(\$0.45)	\$0.00	(\$0.45)
															005	TAX	(\$0.10)	\$0.00	(\$0.10)
															004	TAX	(\$0.75)	\$0.00	(\$0.75)
															002	TAX	(\$9.58)	\$0.00	(\$9.58)
															<b>Refund</b>				
<b>\$16.72</b>																			



## North Carolina Vehicle Tax System

### Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ZALIZNIAK, GREGORY WALTER	ZALIZNIAK, GREGORY WALTER		1400 CRESTGATE DR		WAXHAM, NC 28173	Proration	0078934059	RHC4769	AUTHORIZED	841779477	Refund Generated due to proration on Bill #0078934059-2024-2024-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$27.94)	\$0.00	(\$27.94)
															970	TAX	(\$2.82)	\$0.00	(\$2.82)
															026	TAX	(\$6.81)	\$0.00	(\$6.81)
															003	TAX	(\$3.00)	\$0.00	(\$3.00)
															005	TAX	(\$0.67)	\$0.00	(\$0.67)
															004	TAX	(\$5.00)	\$0.00	(\$5.00)
															002	TAX	(\$64.06)	\$0.00	(\$64.06)
															<b>Refund</b>				
ZALIZNIAK, KATHRYN KERENSA	ZALIZNIAK, KATHRYN KERENSA		1400 CRESTGATE DR		WAXHAM, NC 28173	Proration	0086556913	JJX6299	AUTHORIZED	841779470	Refund Generated due to proration on Bill #0086556913-2025-2025-0000-00	Vehicle Sold	1/16/2026	1/20/2026	001	TAX	(\$30.94)	\$0.00	(\$30.94)
															970	TAX	(\$6.19)	\$0.00	(\$6.19)
															026	TAX	(\$8.37)	\$0.00	(\$8.37)
															003	TAX	(\$2.92)	\$0.00	(\$2.92)
															005	TAX	(\$1.24)	\$0.00	(\$1.24)
															004	TAX	(\$10.71)	\$0.00	(\$10.71)
															002	TAX	(\$73.71)	\$0.00	(\$73.71)
															<b>Refund</b>				
ZHYDETSKYI, TSEZARII	ZHYDETSKYI, TSEZARII		5046 OAKMERE RD		WAXHAM, NC 28173	Adjustment < \$100	0076048478	VCV8029	PENDING	959220856	Refund Generated due to adjustment on Bill #0076048478-2025-2025-0000-00	Over Assessment	1/2/2026		001	TAX	(\$2.44)	\$0.00	(\$2.44)
															500	TAX	(\$6.30)	\$0.00	(\$6.30)
															500	VEHICLE FEE	\$0.00	\$0.00	\$0.00
															028	TAX	(\$1.00)	\$0.00	(\$1.00)
															003	TAX	(\$0.23)	\$0.00	(\$0.23)
															005	TAX	(\$0.10)	\$0.00	(\$0.10)
															004	TAX	(\$0.84)	\$0.00	(\$0.84)
															002	TAX	(\$5.82)	\$0.00	(\$5.82)
<b>Refund</b>																		<b>\$16.73</b>	
<b>Refund Total</b>																		<b>\$14392.19</b>	



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-129

**Agenda Date:** 3/2/2026

---

**TITLE:**

January 2026 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.

## FINANCE DIVISION

To: Beverly Liles  
From: Shanna McLamb  
Date: February 16, 2026  
RE: Monthly Reporting – Ordinance Sections XXIII

Pursuant to the requested information included in the BOCC annual budget ordinance, the below information has been provided to satisfy the requirements for monthly reporting. Notes have been provided for each requested item to provide explanation for items that are currently unavailable or incomplete due reporting capabilities related to the state software migration.

### FY2026 Ordinance Section XXIII - as it appears in the ordinance document

In accordance with the NCGS §115C-429(c), the Board of County Commissioners calls for, for FY 2026, the books, records, audit reports, and other information bearing on the financial operation of UCPS listed below to be made available to the Board of Commissioners as set forth herein. Each of the monthly reports and counts described below is called for within ten business days of the close of each month, beginning with the close of July 2025.

- (a) A monthly report of monthly and cumulative revenues and expenditures, by function code, for all funds by fund. In addition, the original adopted budget and revised or amended budget for revenues and expenditures, by function code.
- (b) A monthly report of monthly expenditures, by project for appropriations outlined in section XXII and "Capital Projects Ordinance", including a brief summary of the status of the project.
- (c) A monthly report of monthly expenditures, by project for all other capital projects, including a brief summary of the status of the project.
- (d) A monthly report of transfers between function codes for all funds by fund. NOTE: There is no information to provide at this time.
- (e) A monthly personnel count of locally funded employees and state funded employees broken down by function code from which they are paid, furthermore, the Board of County Commissioners requests not to receive the payroll records in response to this request.
- (f) A monthly ADM count.

Thank you.

CC: Andrew G. Houlihan  
Brian Matthews

Union County Public Schools

YTD Budget Report

January 31st, 2026

FUND	F1	Type2	2digPu	Purpose Description	Values			
					Current Budget	YTD Rev/Exp	Encumb & Req	Rem Budget
10	State	Expense	51	Regular Instructions Services	\$ 184,570,732.58	\$ 104,534,802.97	\$ 155,541.01	\$ 79,880,388.60
			52	Special Populations Services	\$ 44,492,723.98	\$ 26,208,570.94	\$ 1,450,441.39	\$ 16,833,711.65
			53	Alternative Programs and Services	\$ 4,968,678.25	\$ 2,008,390.34	\$ -	\$ 2,960,287.91
			54	School Leadership Services	\$ 12,725,067.44	\$ 7,475,815.06	\$ -	\$ 5,249,252.38
			55	Co-Curricular Services	\$ 6,987.53	\$ -	\$ -	\$ 6,987.53
			58	School-Based Support Services	\$ 12,726,237.03	\$ 10,964,015.64	\$ 144,280.29	\$ 1,617,941.10
			61	Support and Development Services	\$ 350,816.98	\$ 147,455.93	\$ 533.75	\$ 202,827.30
			62	Special Population Support and Development Services	\$ 346,291.08	\$ 97,238.07	\$ -	\$ 249,053.01
			63	Alternative Programs and Services Support and Development Services	\$ 4,522.22	\$ -	\$ -	\$ 4,522.22
			64	Technology Support Services	\$ 2,019,657.73	\$ 374,652.78	\$ 63,446.48	\$ 1,581,558.47
			65	Operational Support Services	\$ 36,613,388.99	\$ 19,521,794.87	\$ 411,641.48	\$ 16,679,952.64
			66	Financial and Human Resource Services	\$ 338,362.30	\$ 98,568.28	\$ -	\$ 239,794.02
			67	Accountability Services	\$ 1,118.63	\$ -	\$ -	\$ 1,118.63
			68	System-Wide Pupil Support Services	\$ 14,073.29	\$ -	\$ -	\$ 14,073.29
			69	Policy, Leadership and Public Relations Services	\$ 641,449.09	\$ 348,031.07	\$ -	\$ 293,418.02
			71	Community Services	\$ -	\$ -	\$ -	\$ -
			72	Nutrition Services	\$ 1,586.00	\$ 105,365.60	\$ -	\$ (103,779.60)
			81	Payments to Other Governmental Units	\$ -	\$ (8,845.29)	\$ -	\$ 8,845.29
			84	Unbudgeted Funds	\$ -	\$ -	\$ -	\$ -
		Expense Total			\$ 299,821,693.12	\$ 171,875,856.26	\$ 2,225,884.40	\$ 125,719,952.46
		Revenue	33	Other State Allocations for Current Operations	\$ (299,821,693.12)	\$ (171,876,356.42)	\$ -	\$ (127,945,336.70)
		Revenue Total			\$ (299,821,693.12)	\$ (171,876,356.42)	\$ -	\$ (127,945,336.70)
	State Total				\$ -	\$ (500.16)	\$ 2,225,884.40	\$ (2,225,384.24)
10 Total					\$ -	\$ (500.16)	\$ 2,225,884.40	\$ (2,225,384.24)
20	Local	Expense	51	Regular Instructions Services	\$ 32,962,731.00	\$ 25,193,155.45	\$ 4,277,108.10	\$ 3,492,467.45
			52	Special Populations Services	\$ 6,100,949.00	\$ 3,417,383.27	\$ 228,943.36	\$ 2,454,622.37
			53	Alternative Programs and Services	\$ 5,413,543.00	\$ 2,168,509.75	\$ 256.17	\$ 3,244,777.08
			54	School Leadership Services	\$ 15,125,578.50	\$ 8,581,947.25	\$ 129,267.42	\$ 6,414,363.83
			55	Co-Curricular Services	\$ 2,468,938.00	\$ 1,192,709.50	\$ 33,436.42	\$ 1,242,792.08
			58	School-Based Support Services	\$ 10,571,700.12	\$ 6,008,523.68	\$ 259,116.76	\$ 4,304,059.68
			61	Support and Development Services	\$ 3,177,252.50	\$ 1,759,677.57	\$ 896.70	\$ 1,416,678.23
			62	Special Population Support and Development Services	\$ 408,978.00	\$ 362,227.65	\$ -	\$ 46,750.35
			63	Alternative Programs and Services Support and Development Services	\$ 176,490.00	\$ 97,438.97	\$ -	\$ 79,051.03
			64	Technology Support Services	\$ 4,400,087.88	\$ 2,666,951.20	\$ 22,211.47	\$ 1,710,925.21
			65	Operational Support Services	\$ 29,921,087.00	\$ 16,378,048.57	\$ 1,603,002.61	\$ 11,940,035.82
			66	Financial and Human Resource Services	\$ 9,360,881.00	\$ 6,101,352.73	\$ 443,322.71	\$ 2,816,205.56
			67	Accountability Services	\$ 636,630.00	\$ 309,398.53	\$ 37,753.55	\$ 289,477.92

Union County Public Schools

YTD Budget Report

January 31st, 2026

FUND	F1	Type2	2digPu	Purpose Description	Current Budget	YTD Rev/Exp	Encumb & Req	Rem Budget
20	Local	Expense	68	System-Wide Pupil Support Services	\$ 584,660.00	\$ 423,400.10	\$ 2,927.66	\$ 158,332.24
			69	Policy, Leadership and Public Relations Services	\$ 3,804,770.00	\$ 2,177,791.87	\$ 129,899.45	\$ 1,497,078.68
			71	Community Services	\$ 135,000.00	\$ 280.24	\$ -	\$ 134,719.76
			72	Nutrition Services	\$ 442,377.00	\$ 211,396.63	\$ -	\$ 230,980.37
			81	Payments to Other Governmental Units	\$ 14,517,960.00	\$ 6,605,982.90	\$ -	\$ 7,911,977.10
			86	Educational Foundations	\$ -	\$ -	\$ -	\$ -
			84	Unbudgeted Funds	\$ -	\$ -	\$ -	\$ -
		Expense Total			\$ 140,209,613.00	\$ 83,656,175.86	\$ 7,168,142.38	\$ 49,385,294.76
		Revenue	44	Local Sources - Unrestricted	\$ (140,209,613.00)	\$ (81,896,795.56)	\$ -	\$ (58,312,817.44)
		Revenue Total			\$ (140,209,613.00)	\$ (81,896,795.56)	\$ -	\$ (58,312,817.44)
	<b>Local Total</b>				\$ -	\$ 1,759,380.30	\$ 7,168,142.38	\$ (8,927,522.68)
<b>20 Total</b>					\$ -	\$ 1,759,380.30	\$ 7,168,142.38	\$ (8,927,522.68)
30	Federal	Expense	51	Regular Instructions Services	\$ 1,624,351.91	\$ 426,925.16	\$ 350,977.96	\$ 846,448.79
			52	Special Populations Services	\$ 10,589,426.01	\$ 3,502,111.20	\$ -	\$ 7,087,314.81
			53	Alternative Programs and Services	\$ 7,038,808.77	\$ 2,541,095.91	\$ 110,077.73	\$ 4,387,635.13
			54	School Leadership Services	\$ 138,929.62	\$ 36,683.17	\$ -	\$ 102,246.45
			55	Co-Curricular Services	\$ -	\$ -	\$ -	\$ -
			58	School-Based Support Services	\$ 1,101,297.56	\$ 424,630.50	\$ 188,662.73	\$ 488,004.33
			61	Support and Development Services	\$ -	\$ -	\$ -	\$ -
			62	Special Population Support and Development Services	\$ 256,169.89	\$ 122,641.11	\$ -	\$ 133,528.78
			63	Alternative Programs and Services Support and Development Services	\$ 132,479.69	\$ 58,190.48	\$ 1,278.87	\$ 73,010.34
			64	Technology Support Services	\$ -	\$ -	\$ -	\$ -
			65	Operational Support Services	\$ 313,392.88	\$ 1,958.91	\$ -	\$ 311,433.97
			66	Financial and Human Resource Services	\$ -	\$ -	\$ -	\$ -
			67	Accountability Services	\$ -	\$ -	\$ -	\$ -
			68	System-Wide Pupil Support Services	\$ -	\$ -	\$ -	\$ -
			69	Policy, Leadership and Public Relations Services	\$ -	\$ -	\$ -	\$ -
			71	Community Services	\$ -	\$ -	\$ -	\$ -
			72	Nutrition Services	\$ -	\$ -	\$ -	\$ -
			81	Payments to Other Governmental Units	\$ 865,495.65	\$ (14,699.17)	\$ 68,065.38	\$ 812,129.44
			82	Unbudgeted Funds	\$ 1,372,811.31	\$ -	\$ -	\$ 1,372,811.31
		Expense Total			\$ 23,433,163.29	\$ 7,099,537.27	\$ 719,062.67	\$ 15,614,563.35
		Revenue	33	Other State Allocations for Current Operations	\$ (23,433,163.29)	\$ (7,099,568.12)	\$ -	\$ (16,333,595.17)
			44	Local Sources - Unrestricted	\$ -	\$ -	\$ -	\$ -
		Revenue Total			\$ (23,433,163.29)	\$ (7,099,568.12)	\$ -	\$ (16,333,595.17)
	<b>Federal Total</b>				\$ -	\$ (30.85)	\$ 719,062.67	\$ (719,031.82)
<b>30 Total</b>					\$ -	\$ (30.85)	\$ 719,062.67	\$ (719,031.82)
40	Capital	Expense	51	Regular Instructions Services	\$ 4,490,753.00	\$ 2,477,545.22	\$ 1,746,579.07	\$ 266,628.71

Union County Public Schools  
YTD Budget Report  
January 31st, 2026

FUND	F1	Type2	2digPu	Purpose Description	Current Budget	YTD Rev/Exp	Encumb & Req	Rem Budget
40	Capital	Expense	52	Special Populations Services	\$ -	\$ 3,585.86	\$ -	\$ (3,585.86)
			53	Alternative Programs and Services	\$ -	\$ -	\$ -	\$ -
			54	School Leadership Services	\$ -	\$ -	\$ -	\$ -
			55	Co-Curricular Services	\$ 108,217.65	\$ 108,215.68	\$ 97,661.72	\$ (97,659.75)
			58	School-Based Support Services	\$ -	\$ -	\$ -	\$ -
			64	Technology Support Services	\$ -	\$ 98,524.64	\$ 354,899.77	\$ (453,424.41)
			65	Operational Support Services	\$ 3,495,236.94	\$ 1,428,432.49	\$ 1,750,117.13	\$ 316,687.32
			69	Policy, Leadership and Public Relations Services	\$ -	\$ 4,349.04	\$ 3,304.60	\$ (7,653.64)
			72	Nutrition Services	\$ 250,000.00	\$ -	\$ -	\$ 250,000.00
			90	Capital Outlay	\$ 104,911,323.67	\$ 20,990,386.53	\$ 33,257,473.45	\$ 50,663,463.69
			83	Unbudgeted Funds	\$ -	\$ -	\$ -	\$ -
			91	Capital Outlay	\$ -	\$ -	\$ -	\$ -
			92	Capital Outlay	\$ -	\$ -	\$ -	\$ -
		Expense Total			\$ 113,255,531.26	\$ 25,111,039.46	\$ 37,210,035.74	\$ 50,934,456.06
		Revenue	33	Other State Allocations for Current Operations	\$ (1,660,771.62)	\$ (11,043.62)	\$ -	\$ (1,649,728.00)
			44	Local Sources - Unrestricted	\$ (111,594,759.64)	\$ (24,639,675.56)	\$ -	\$ (86,955,084.08)
		Revenue Total			\$ (113,255,531.26)	\$ (24,650,719.18)	\$ -	\$ (88,604,812.08)
	<b>Capital Total</b>				\$ -	\$ 460,320.28	\$ 37,210,035.74	\$ (37,670,356.02)
<b>40 Total</b>					\$ -	\$ 460,320.28	\$ 37,210,035.74	\$ (37,670,356.02)
50	School Nutrition	Expense	71	Community Services	\$ -	\$ 1,473.41	\$ -	\$ (1,473.41)
			72	Nutrition Services	\$ 22,583,377.00	\$ 10,790,545.66	\$ -	\$ 11,792,831.34
			81	Payments to Other Governmental Units	\$ 1,027,946.00	\$ -	\$ -	\$ 1,027,946.00
		Expense Total			\$ 23,611,323.00	\$ 10,792,019.07	\$ -	\$ 12,819,303.93
		Revenue	33	Other State Allocations for Current Operations	\$ (14,145,547.00)	\$ (5,094,193.52)	\$ -	\$ (9,051,353.48)
			44	Local Sources - Unrestricted	\$ (9,465,776.00)	\$ (3,294,429.01)	\$ -	\$ (6,171,346.99)
		Revenue Total			\$ (23,611,323.00)	\$ (8,388,622.53)	\$ -	\$ (15,222,700.47)
	<b>School Nutrition Total</b>				\$ -	\$ 2,403,396.54	\$ -	\$ (2,403,396.54)
<b>50 Total</b>					\$ -	\$ 2,403,396.54	\$ -	\$ (2,403,396.54)
57	After School	Expense	71	Community Services	\$ 3,550,225.00	\$ 1,418,510.75	\$ 46,982.41	\$ 2,084,731.84
			81	Payments to Other Governmental Units	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00
		Expense Total			\$ 3,700,225.00	\$ 1,418,510.75	\$ 46,982.41	\$ 2,234,731.84
		Revenue	33	Other State Allocations for Current Operations	\$ (3,000.00)	\$ -	\$ -	\$ (3,000.00)
			44	Local Sources - Unrestricted	\$ (3,697,225.00)	\$ (688,706.39)	\$ -	\$ (3,008,518.61)
		Revenue Total			\$ (3,700,225.00)	\$ (688,706.39)	\$ -	\$ (3,011,518.61)
	<b>After School Total</b>				\$ -	\$ 729,804.36	\$ 46,982.41	\$ (776,786.77)
<b>57 Total</b>					\$ -	\$ 729,804.36	\$ 46,982.41	\$ (776,786.77)
80	Other Special	Expense	51	Regular Instructions Services	\$ 3,957,066.40	\$ 961,680.44	\$ 29,434.40	\$ 2,965,951.56
			52	Special Populations Services	\$ 2,932,863.71	\$ 1,601,220.63	\$ 330,007.04	\$ 1,001,636.04

Union County Public Schools  
YTD Budget Report  
January 31st, 2026

FUND	F1	Type2	2digPu	Purpose Description	Current Budget	YTD Rev/Exp	Encumb & Req	Rem Budget
80	Other Special	Expense	53	Alternative Programs and Services	\$ 1,370,368.49	\$ 689,375.10	\$ 7,246.01	\$ 673,747.38
			54	School Leadership Services	\$ -	\$ -	\$ -	\$ -
			55	Co-Curricular Services	\$ 58,835.07	\$ 15,565.04	\$ 447.94	\$ 42,822.09
			58	School-Based Support Services	\$ 779,456.84	\$ 413,660.38	\$ 52,415.07	\$ 313,381.39
			61	Support and Development Services	\$ 6,078.91	\$ 802.73	\$ -	\$ 5,276.18
			62	Special Population Support and Development Services	\$ 4,000.00	\$ 2,181.80	\$ -	\$ 1,818.20
			63	Alternative Programs and Services Support and Development Services	\$ -	\$ -	\$ -	\$ -
			64	Technology Support Services	\$ 165,000.00	\$ 16,423.46	\$ 485.57	\$ 148,090.97
			65	Operational Support Services	\$ 688,971.63	\$ 59,460.12	\$ 4,718.96	\$ 624,792.55
			66	Financial and Human Resource Services	\$ 18,450.00	\$ 300.00	\$ 450.00	\$ 17,700.00
			67	Accountability Services	\$ 9,066.81	\$ -	\$ -	\$ 9,066.81
			68	System-Wide Pupil Support Services	\$ -	\$ -	\$ -	\$ -
			69	Policy, Leadership and Public Relations Services	\$ 250.00	\$ -	\$ 250.00	\$ -
			71	Community Services	\$ 156,265.14	\$ 75,732.65	\$ 888.00	\$ 79,644.49
			72	Nutrition Services	\$ -	\$ 1,773.20	\$ -	\$ (1,773.20)
			81	Payments to Other Governmental Units	\$ 29,593.02	\$ -	\$ -	\$ 29,593.02
			82	Unbudgeted Funds	\$ -	\$ -	\$ -	\$ -
			86	Educational Foundations	\$ 35,675.00	\$ 35,675.00	\$ -	\$ -
			87	Scholarships	\$ 96,707.89	\$ 401.20	\$ -	\$ 96,306.69
			84	Unbudgeted Funds	\$ -	\$ -	\$ -	\$ -
		Expense Total			\$ 10,308,648.91	\$ 3,874,251.75	\$ 426,342.99	\$ 6,008,054.17
		Revenue	33	Other State Allocations for Current Operations	\$ (2,012,300.00)	\$ (1,197,266.01)	\$ -	\$ (815,033.99)
			44	Local Sources - Unrestricted	\$ (8,296,348.91)	\$ (2,452,177.41)	\$ -	\$ (5,844,171.50)
		Revenue Total			\$ (10,308,648.91)	\$ (3,649,443.42)	\$ -	\$ (6,659,205.49)
	Other Special Total				\$ -	\$ 224,808.33	\$ 426,342.99	\$ (651,151.32)
80 Total					\$ -	\$ 224,808.33	\$ 426,342.99	\$ (651,151.32)
Grand Total					\$ -	\$ 5,577,178.80	\$ 47,796,450.59	\$ (53,373,629.39)

Description	Project Type	Revised Budget	Actuals	Encumbrances	Requisitions	Act/Enc/Req	AvailableBudget
BOND UNALLOCATED SALES TAX	BOND	\$ 14,247.00	\$ -	\$ -	\$ -	\$ -	\$ 14,247.00
EAST ELEMENTARY - NEW SCHOOL	BOND	\$ 44,092,589.00	\$ 43,611,058.09	\$ 150,099.14	\$ -	\$ -	\$ 43,761,157.23
EAST UNION MIDDLE PHASE II	BOND	\$ 28,430,000.00	\$ -	\$ 27,751,185.00	\$ -	\$ -	\$ 27,751,185.00
FOREST HILLS HIGH - NEW SCHOOL	BOND	\$ 104,939,411.00	\$ 91,605,913.43	\$ 2,446,357.59	\$ -	\$ -	\$ 94,052,271.02
PWHS BOND PROJECT - NEW SCH	BOND	\$ 10,995,000.00	\$ 67,300.00	\$ 13,600.00	\$ -	\$ -	\$ 80,900.00
FY23 BAND UNIFORMS & EQUIP	CIP	\$ 50,000.00	\$ 49,623.97	\$ -	\$ -	\$ -	\$ 49,623.97
FY23 BUILDING SYSTEMS	CIP	\$ 8,639,286.00	\$ 8,253,095.27	\$ 234,501.07	\$ -	\$ -	\$ 8,487,596.34
FY23 EXPANSIONS & RENOV	CIP	\$ 5,833,103.00	\$ 5,646,572.32	\$ 181,875.30	\$ -	\$ -	\$ 5,828,447.62
FY23 ROOFING	CIP	\$ 1,870,000.00	\$ 1,767,428.06	\$ 72,250.00	\$ -	\$ -	\$ 1,839,678.06
FY24 ADA PROJECTS	CIP	\$ 144,900.10	\$ 143,985.98	\$ -	\$ -	\$ -	\$ 143,985.98
FY24 BAND UNIFORMS & EQUIP	CIP	\$ 50,000.00	\$ 49,816.20	\$ -	\$ -	\$ -	\$ 49,816.20
FY24 BUILDING SYSTEMS	CIP	\$ 8,598,550.00	\$ 5,190,790.05	\$ 638,504.70	\$ 83,255.39	\$ -	\$ 5,847,294.75
EAST UNION MIDDLE DESIGN	CIP	\$ 2,721,015.00	\$ 1,387,694.59	\$ 497,625.23	\$ -	\$ -	\$ 1,885,319.82
FY24 EXPANSION & RENOVATIONS	CIP	\$ 4,719,548.00	\$ 2,980,020.57	\$ 357,675.13	\$ -	\$ -	\$ 3,337,695.70
FY24 FURNITURE & EQUIPMENT	CIP	\$ 120,750.00	\$ 66,388.46	\$ -	\$ -	\$ -	\$ 66,388.46
MARVIN RIDGE HIGH HVAC CONTROLS	CIP	\$ 1,129,013.00	\$ 373,026.83	\$ 28,988.25	\$ 1,650.17	\$ -	\$ 402,015.08
FY24 PAINTING	CIP	\$ 1,298,325.00	\$ 1,072,954.51	\$ -	\$ -	\$ -	\$ 1,072,954.51
FY24 ROOFING	CIP	\$ 2,307,946.00	\$ 1,316,101.76	\$ 101,427.99	\$ -	\$ -	\$ 1,417,529.75
FY24 SAFETY & SECURITY	CIP	\$ 505,943.00	\$ 391,520.94	\$ 19,049.62	\$ -	\$ -	\$ 410,570.56
FY24 VEHICLES & EQUIPMENT	CIP	\$ 970,043.00	\$ 959,677.52	\$ -	\$ -	\$ -	\$ 959,677.52
FY25 BAND UNIFORMS & EQUIP	CIP	\$ 50,000.00	\$ 49,998.03	\$ -	\$ -	\$ -	\$ 49,998.03
FY25 BUILDING SYSTEMS	CIP	\$ 3,332,600.00	\$ 1,570,451.99	\$ 307,708.57	\$ -	\$ -	\$ 1,878,160.56
FY25 EXPANSION & RENOVATIONS	CIP	\$ 4,469,410.00	\$ 2,842,591.63	\$ 112,444.91	\$ 2,732.80	\$ -	\$ 2,955,036.54
FY25 FURNITURE & EQUIPMENT	CIP	\$ 2,500,000.00	\$ 710,285.35	\$ 434,203.09	\$ -	\$ -	\$ 1,144,488.44
MARVIN RIDGE HIGH CHILLERS	CIP	\$ 2,640,000.00	\$ 1,849,185.91	\$ 111,381.36	\$ -	\$ -	\$ 1,960,567.27
FY25 SAFETY & SECURITY	CIP	\$ 468,600.00	\$ 384,188.11	\$ -	\$ 11,892.89	\$ -	\$ 384,188.11
FY25 VEHICLES & EQUIPMENT	CIP	\$ 3,020,425.00	\$ 3,003,298.51	\$ -	\$ -	\$ -	\$ 3,003,298.51
LAPTOP LEASES	CIP	\$ 13,163,359.75	\$ 12,854,718.83	\$ 2,338,467.13	\$ -	\$ -	\$ 15,193,185.96
FY26 LAPTOPS	CIP	\$ 4,490,753.00	\$ 2,439,167.22	\$ 1,670,580.35	\$ -	\$ -	\$ 4,109,747.57
FY26 BAND	CIP	\$ 50,000.00	\$ -	\$ 49,999.98	\$ -	\$ -	\$ 49,999.98
FY26 SCH NUTRITION	CIP	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
FY26 BUILDING SYSTEMS	CIP	\$ 8,097,375.00	\$ -	\$ 222,929.23	\$ 56,500.00	\$ -	\$ 279,429.23
FY26 EXPANSIONS & RENOV	CIP	\$ 1,577,000.00	\$ -	\$ -	\$ 17,738.65	\$ -	\$ 17,738.65
FY26 CAPITAL VEH.EQU	CIP	\$ 783,000.00	\$ 636,406.68	\$ 6,000.00	\$ -	\$ -	\$ 642,406.68
FY26 TRANS VEH.EQ	CIP	\$ 560,000.00	\$ 554,148.73	\$ -	\$ -	\$ -	\$ 554,148.73
FY26 PAINTING	CIP	\$ 1,298,838.00	\$ -	\$ -	\$ -	\$ -	\$ 1,298,838.00
FY26 ROOFING	CIP	\$ 3,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000.00
F26 Safety & Security	CIP	\$ 194,063.00	\$ 38,378.00	\$ -	\$ -	\$ -	\$ 38,378.00
ACTIVITY BUS	CIP	\$ 502,508.94	\$ 52,717.50	\$ 84,438.63	\$ -	\$ -	\$ 137,156.13
CIP PRIOR TO FY26 CONVERSION	CIP	\$ 23,609,843.54	\$ 7,924,111.53	\$ 3,097,635.22	\$ 99,531.25	\$ -	\$ 11,121,278.00
STATE CAPITAL IMPROVEMENT FUNDS		\$ 1,811,789.30	\$ 1,811,043.62	\$ -	\$ -	\$ -	\$ 1,811,043.62
BOND	BOND	\$ 66,634,204.13	\$ 13,447,228.65	\$ 30,361,241.73	\$ -	\$ -	\$ 43,808,470.38
STATE PURCHASED/LEASED BUSES		\$ 5,024,658.00	\$ -	\$ 1,649,729.00	\$ 1,688,250.00	\$ -	\$ 3,337,979.00

OBJECT CODE	DESCRIPTION	SCHOOL FUND	EXPENSE FUND	GRANT FUND	NUTRITION FUND	PROGRAM FUND	REVENUE FUND	GRAND TOTAL
<b>111 SUPERINTENDENT</b>		<b>1</b>						<b>1</b>
	Policy, Leadership and Public Relations Services	1						1
<b>113 DIRECTOR/SUPERVISOR</b>		<b>3</b>	<b>22</b>			<b>1</b>		<b>26</b>
	Co-Curricular Services		2					2
	Support and Development Services		8					8
	Support and Development Services		1					1
	Special Population Support and Development Services	1	2					3
	Alternative Programs and Services Support and Development Services		1					1
	Technology Support Services		3					3
	Operational Support Services	1						1
	Operational Support Services		1					1
	Financial and Human Resource Services		1					1
	System-Wide Pupil Support Services		1					1
	Policy, Leadership and Public Relations Services		2					2
	Community Services					1		1
	Nutrition Services	1						1
<b>114 PRINCIPAL</b>		<b>52</b>	<b>1</b>					<b>53</b>
	School Leadership Services	52	1					53
<b>115 FINANCE OFFICER</b>		<b>1</b>						<b>1</b>
	Financial and Human Resource Services	1						1
<b>116 ASSISTANT PRINCIPAL(NON TEACH)</b>		<b>46</b>	<b>45</b>					<b>91</b>
	School Leadership Services	46	45					91
<b>117 ASSISTANT PRINCIPAL-OTH ASSIGN</b>		<b>3</b>	<b>5</b>					<b>8</b>
	School Leadership Services	3	5					8
<b>118 ASSISTANT SUPERINTENDENT</b>		<b>2</b>	<b>3</b>					<b>5</b>
	Financial and Human Resource Services		1					1
	Policy, Leadership and Public Relations Services	2	2					4
<b>121 TEACHER</b>		<b>2200</b>	<b>19</b>	<b>74</b>			<b>8</b>	<b>2301</b>
	Regular Instructions Services	1424	18	6				1448
	Regular Instructions Services		1					1
	Regular Instructions Services	168						168
	Regular Instructions Services	13						13
	Regular Instructions Services	124						124
	Regular Instructions Services	119						119
	Regular Instructions Services	57						57
	Special Populations Services	164		43			2	209
	Special Populations Services	21		2				23
	Special Populations Services	47						47
	Special Populations Services	46						46
	Alternative Programs and Services	17						17
	Alternative Programs and Services			14				14
	Alternative Programs and Services			9			6	15
<b>122 INTERIM TEACHER</b>			<b>8</b>					<b>8</b>
	Regular Instructions Services		8					8
<b>123 JROTC TEACHER</b>							<b>10</b>	<b>10</b>
	Regular Instructions Services						10	10
<b>124 FOREIGN EXCHANGE (VIF)</b>		<b>116</b>						<b>116</b>
	Regular Instructions Services	20						20
	Regular Instructions Services	90						90
	Special Populations Services	5						5
	Special Populations Services	1						1
<b>127 MASTER TEACHER</b>		<b>11</b>	<b>1</b>					<b>12</b>
	Regular Instructions Services	11	1					12
<b>131 INSTRUCTIONAL SUPPORT I</b>		<b>198</b>	<b>33</b>	<b>3</b>			<b>6</b>	<b>240</b>
	Regular Instructions Services	10						10
	Special Populations Services	6	1					7
	Special Populations Services	2					1	3
	Special Populations Services						1	1
	Alternative Programs and Services	5	5					10
	Alternative Programs and Services			2				2
	School-Based Support Services	43	5					48
	School-Based Support Services	85	22	1			2	110
	School-Based Support Services	47					2	49
<b>132 INSTRUCTIONAL SUPPORT II</b>		<b>42</b>		<b>2</b>			<b>1</b>	<b>45</b>
	Special Populations Services	41		2				43
	Special Populations Services	1					1	2
<b>133 PSYCHOLOGIST</b>		<b>16</b>						<b>16</b>
	Special Populations Services	16						16
<b>135 INSTRUCTIONAL FACILITATORS</b>		<b>40</b>	<b>10</b>	<b>1</b>			<b>4</b>	<b>55</b>
	Regular Instructions Services	22	10					32
	Regular Instructions Services	4						4
	Special Populations Services	9						9
	Special Populations Services	2						2
	Special Populations Services	3						3

Alternative Programs and Services					4	4
Support and Development Services			1			1
<b>142 TEACHER ASSISTANT - NCLB</b>	<b>281</b>	<b>252</b>	<b>54</b>		<b>7</b>	<b>594</b>
Regular Instructions Services	20	238				258
Special Populations Services	222		32			254
Special Populations Services	29		6			35
Special Populations Services	2		1			3
Alternative Programs and Services	6	14				20
Alternative Programs and Services			8			8
Alternative Programs and Services			7		7	14
School-Based Support Services	2					2
<b>143 TUTOR</b>	<b>29</b>	<b>67</b>	<b>22</b>			<b>118</b>
Alternative Programs and Services	29	67	22			118
<b>144 INTERPRETER, BRAILLIST, TRANSL</b>	<b>6</b>		<b>3</b>		<b>4</b>	<b>13</b>
Special Populations Services	6				2	8
Special Populations Services					2	2
Alternative Programs and Services			3			3
<b>145 THERAPIST</b>	<b>22</b>	<b>5</b>				<b>27</b>
School-Based Support Services	22	5				27
<b>146 SPECIALIST (SCHOOL BASED)</b>	<b>22</b>	<b>16</b>	<b>11</b>		<b>2</b>	<b>51</b>
Special Populations Services	2				1	3
Special Populations Services	2					2
Special Populations Services					1	1
Alternative Programs and Services	17	10				27
Alternative Programs and Services			5			5
Alternative Programs and Services			1			1
School-Based Support Services		1				1
School-Based Support Services			1			1
School-Based Support Services		4				4
School-Based Support Services	1	1				2
School-Based Support Services			4			4
<b>147 MONITOR</b>	<b>63</b>	<b>1</b>				<b>64</b>
School-Based Support Services		1				1
Operational Support Services	63					63
<b>151 OFFICE SUPPORT</b>	<b>20</b>	<b>183</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>214</b>
School Leadership Services	4	47				51
School Leadership Services	6	50				56
School-Based Support Services	9	43				52
School-Based Support Services		10				10
Support and Development Services		10				10
Support and Development Services	1					1
Special Population Support and Development Services		1	3			4
Operational Support Services		1				1
Operational Support Services		1				1
Financial and Human Resource Services		11				11
Financial and Human Resource Services		1				1
System-Wide Pupil Support Services		1				1
Policy, Leadership and Public Relations Services		1				1
Policy, Leadership and Public Relations Services		5				5
Policy, Leadership and Public Relations Services		1				1
Community Services					3	3
Nutrition Services				5		5
<b>152 TECHNICIAN</b>		<b>41</b>				<b>41</b>
School-Based Support Services		1				1
Technology Support Services		39				39
Accountability Services		1				1
<b>153 ADMINISTRATIVE SPECIALIST</b>		<b>56</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>66</b>
School-Based Support Services		12				12
Support and Development Services		5				5
Support and Development Services		1				1
Alternative Programs and Services Support and Development Services			2			2
Operational Support Services		1				1
Financial and Human Resource Services		11				11
Financial and Human Resource Services		2				2
Financial and Human Resource Services		1				1
Financial and Human Resource Services		12				12
Financial and Human Resource Services		1				1
Accountability Services		1				1
System-Wide Pupil Support Services		5				5
Policy, Leadership and Public Relations Services		1				1
Policy, Leadership and Public Relations Services		3				3
Community Services					1	1
Nutrition Services				7		7
<b>171 DRIVER</b>	<b>237</b>	<b>5</b>				<b>242</b>
Operational Support Services	237	5				242

<b>173 CUSTODIAN</b>	<b>243</b>						<b>243</b>
Operational Support Services	243						243
<b>174 CAFETERIA WORKER</b>				<b>195</b>			<b>195</b>
Nutrition Services				195			195
<b>175 SKILLED TRADES</b>	<b>44</b>	<b>129</b>		<b>1</b>		<b>1</b>	<b>175</b>
Operational Support Services	44	18					62
Operational Support Services		111				1	112
Nutrition Services				1			1
<b>176 MANAGER</b>				<b>51</b>	<b>11</b>		<b>62</b>
Community Services					11		11
Nutrition Services				51			51
<b>178 DAY CARE/BEFORE/AFTER SCH CARE</b>					<b>54</b>		<b>54</b>
Community Services					54		54
<b>GRAND TOTAL BY FUND</b>	<b>3698</b>	<b>902</b>	<b>175</b>	<b>259</b>	<b>70</b>	<b>43</b>	<b>5147</b>

PSU	SchoolNumber	SchoolName	Year	PMR_Month	ADA	ADM	E1	E2	R1	R2	R3	Total Enrollment
900	900302	Antioch Elementary	2026	4	748	794	799	0	0	5	4	808
900	900304	Benton Heights Elementary School of the Arts	2026	4	399	424	427	0	3	3	0	433
900	900366	Central Academy of Technology and Arts	2026	4	814	882	887	0	0	0	0	887
900	900311	Cuthbertson High School	2026	4	1643	1787	1809	0	0	2	1	1812
900	900310	Cuthbertson Middle School	2026	4	1181	1272	1284	3	0	0	2	1289
900	900306	East Elementary	2026	4	356	385	400	5	0	14	7	426
900	900308	East Union Middle School	2026	4	594	654	669	4	0	6	3	682
900	900312	Fairview Elementary School	2026	4	360	397	399	0	0	4	5	408
900	900316	Forest Hills High School	2026	4	779	915	936	6	0	1	7	950
900	900314	Health Sciences Academy at Monroe Middle	2026	4	691	762	770	6	0	17	7	800
900	900318	Hemby Bridge Elementary School	2026	4	435	462	465	0	0	2	10	477
900	900320	Indian Trail Elementary School	2026	4	582	624	621	16	0	10	5	652
900	900328	Kensington Elementary School	2026	4	763	820	818	5	0	2	3	828
900	900332	Marshville Elementary School	2026	4	365	396	397	2	0	9	13	421
900	900334	Marvin Elementary School	2026	4	580	615	616	0	0	0	8	624
900	900393	Marvin Ridge High School	2026	4	1808	1927	1935	0	0	0	0	1935
900	900391	Marvin Ridge Middle School	2026	4	1152	1246	1250	4	1	0	4	1259
900	900336	Monroe High School	2026	4	988	1144	1185	8	0	9	9	1211
900	900340	New Salem Elementary School	2026	4	243	258	261	2	0	1	1	265
900	900305	New Town Elementary	2026	4	595	634	633	4	0	4	2	643
900	900344	Parkwood High School	2026	4	894	1042	1066	1	0	4	5	1076
900	900346	Parkwood Middle School	2026	4	776	857	872	3	0	5	3	883
900	900348	Piedmont High School	2026	4	1095	1242	1259	3	0	9	7	1278
900	900350	Piedmont Middle School	2026	4	820	891	905	3	0	9	13	930
900	900347	Poplin Elementary School	2026	4	670	719	725	10	3	4	5	747
900	900341	Porter Ridge Elementary School	2026	4	653	704	703	20	0	18	4	745
900	900342	Porter Ridge High School	2026	4	1538	1747	1781	5	0	8	9	1803
900	900343	Porter Ridge Middle School	2026	4	1355	1458	1464	12	0	8	18	1502
900	900352	Prospect Elementary School	2026	4	350	388	397	1	0	1	0	399
900	900303	Rea View Elementary	2026	4	566	610	615	3	0	0	0	618
900	900351	Rock Rest Elementary School	2026	4	361	390	380	3	4	16	8	411
900	900307	Rocky River Elementary	2026	4	503	549	527	13	0	21	18	579
900	900353	Sandy Ridge Elementary School	2026	4	444	474	472	3	0	3	0	478
900	900354	Sardis Elementary School	2026	4	423	457	456	3	0	6	5	470
900	900356	Shiloh Valley Elementary School	2026	4	519	553	556	1	0	4	10	571
900	900363	Shiloh Valley Primary School	2026	4	456	496	500	6	0	6	2	514
900	900365	South Providence	2026	4	87	101	60	1	0	56	1	118
900	900358	Stallings Elementary School	2026	4	726	775	769	5	0	6	9	789
900	900360	Sun Valley High School	2026	4	1077	1222	1234	6	0	11	17	1268
900	900362	Sun Valley Middle School	2026	4	850	927	951	4	0	9	4	968
900	900367	Union County Early College	2026	4	319	328	333	0	0	0	0	333
900	900364	Union Elementary School	2026	4	270	288	283	0	0	5	5	293
900	900368	Unionville Elementary School	2026	4	607	648	644	0	1	11	1	657
900	900370	Walter Bickett Elementary School	2026	4	405	450	450	16	0	13	4	483
900	900372	Waxhaw Elementary School	2026	4	524	565	569	16	1	4	0	590
900	900376	Weddington Elementary School	2026	4	558	604	599	0	0	0	7	606
900	900377	Weddington High School	2026	4	1721	1893	1908	0	0	0	2	1910
900	900378	Weddington Middle School	2026	4	1212	1303	1314	2	0	0	2	1318
900	900380	Wesley Chapel Elementary School	2026	4	674	712	720	3	1	3	3	730
900	900384	Western Union Elementary School	2026	4	461	497	495	6	1	8	6	516
900	900388	Wingate Elementary School	2026	4	357	389	390	5	0	5	4	404
900	900392	Wolfe School	2026	4	98	109	109	0	0	1	0	110
					36,445	39,786	40,067	219	15	343	263	40,907



# Union County, NC

## Staff Report

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

---

**File #:** 26-130

**Agenda Date:** 3/2/2026

---

**TITLE:**

Union County Fiscal Year 2025 Final Annual Comprehensive Financial Report (ACFR) with Compliance for Single Audit

**INFORMATION CONTACT:**

Beverly Liles, Finance, Director, 704-283-3675

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

The Board received a presentation on the Union County Fiscal Year 2025 ACFR at its January 12, 2026, meeting. At this time the FY 2025 Annual Comprehensive Financial Report (ACFR) was in draft form due to the Federal and State Single Audit Grant testing not being complete due to the Federal Government shutdown. The grant testing has now been complete, and the final document is attached with the auditor's presentation updated to include single audit testing information. The ACFR will be available on the County's website on the Finance Department's webpage at the following link:

<https://www.unioncountync.gov/government/departments-f-p/finance/annual-comprehensive-financial-reports>

**FINANCIAL IMPACT:**

None.



**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, North Carolina  
**Table of Contents**

	Exhibit/ Schedule/ Table	Page No.
	<hr/>	<hr/>
<b>INTRODUCTORY SECTION</b>		
Letter of Transmittal		A-3
List of Principal Officials		A-9
Organizational Chart		A-10
GFOA Certificate of Achievement		A-11
<b>FINANCIAL SECTION</b>		
<i>REPORT OF INDEPENDENT AUDITOR</i>		
		B-3
<i>MANAGEMENT'S DISCUSSION AND ANALYSIS</i>		
		B-7
<i>BASIC FINANCIAL STATEMENTS:</i>		
Government-wide Financial Statements:		
Statement of Net Position	A	C-3
Statement of Activities	B	C-4
Fund Financial Statements:		
Balance Sheet - Governmental Funds	C	C-5
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	D	C-6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	E	C-7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	C-8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	G	C-9
Statement of Net Position - Proprietary Funds	H	C-10
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	I	C-11
Statement of Cash Flows - Proprietary Funds	J	C-12
Statement of Fiduciary Net Position - Fiduciary Funds	K	C-13
Statement of Changes in Fiduciary Net Position - Fiduciary Funds - Pension Trust Funds	L	C-14
Notes to the Financial Statements		C-15
<i>REQUIRED SUPPLEMENTARY INFORMATION:</i>		
Special Separation Allowance - Schedule of Changes in the Total Pension Liability	M	D-3
Special Separation Allowance - Schedule of Total Pension Liability	N	D-4
Special Separation Allowance - Schedule of Employer Contributions	O	D-5
Other Postemployment Retiree Healthcare Benefits (OPEB) - Schedule of Changes in the Total OPEB Liability and Related Ratios	P	D-6

**Table of Contents**

	Exhibit/ Schedule/ Table	Page No.
	<hr/>	<hr/>
<b>FINANCIAL SECTION (CONTINUED)</b>		
Other Postemployment Retiree Healthcare Benefits (OPEB) - Schedule of Employer Contributions	Q	D-7
Other Postemployment Retiree Healthcare Benefits (OPEB) - Schedule of Investment Returns	R	D-8
Local Government Employees' Retirement System-Schedule of the County's Proportionate Share of the Net Pension Liability or Asset	S	D-10
Local Government Employees' Retirement System - Schedule of County Contributions	T	D-11
Register of Deed's Supplemental Pension Fund - Schedule of the County's Proportionate Share of the Net Pension	U	D-12
Register of Deed's Supplemental Pension Fund - Schedule of County Contributions	V	D-13
<i>COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:</i>		
Nonmajor Special Revenue Funds - Combining Balance Sheet	1	E-3
Nonmajor Special Revenue Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	2	E-10
Internal Service Funds - Combining Statement of Net Position	3	E-17
Internal Service Funds - Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	4	E-18
Internal Service Funds - Combining Statement of Cash Flows	5	E-19
Pension Trust Funds - Combining Statement of Fiduciary Net Position	6	E-20
Pension Trust Funds - Combining Statement of Changes in Fiduciary Net Position	7	E-21
Custodial Funds - Combining Statement of Fiduciary Assets and Liabilities	8	E-22
Custodial Funds - Combining Statement of Changes in Fiduciary Net Position	9	E-23
<i>GENERAL FUND</i>		
General Fund - Combining Balance Sheet	10	F-3
General Fund - Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	11	F-5
General Fund - Comparative Balance Sheet	12	F-7
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	13	F-8
Debt Service Budgetary Fund - Balance Sheet	14	F-11
Debt Service Budgetary Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	15	F-12
Economic Development Budgetary Fund - Balance Sheet	16	F-13
Economic Development Budgetary Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	17	F-14
Education Debt Fund - Balance Sheet	18	F-15
Education Debt Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	19	F-16
Education Budgetary Fund - Balance Sheet	20	F-17
Education Budgetary Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	21	F-18

**Table of Contents**

	Exhibit/ Schedule/ Table	Page No.
<b>FINANCIAL SECTION (CONTINUED)</b>		
<i>SPECIAL REVENUE FUNDS</i>		
Allens Crossroad Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	22	G-3
Bakers Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	23	G-4
Beaver Lane Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	24	G-5
Fairview Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	25	G-6
Griffith Road Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	26	G-7
Hemby Bridge Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	27	G-8
Jackson Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	28	G-9
Lanes Creek Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	29	G-10
New Salem Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	30	G-11
Providence Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	31	G-12
Sandy Ridge Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	32	G-13
Springs Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	33	G-14
Stack Road Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	34	G-15
Stallings Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	35	G-16
Unionville Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	36	G-17
Waxhaw Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	37	G-18
Wesley Chapel Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	38	G-19
Wingate Fire District Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	39	G-20
Fee Supported Fire Districts Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	40	G-21
Automation Enhancement Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	41	G-22
Civil Fees Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	42	G-23
DSS Representative Payee Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	43	G-24
Emergency Telephone System Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	44	G-25
Fines and Forfeitures Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	45	G-26
Opioid Settlement Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	46	G-27
Reappraisal Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	47	G-28
General Special Revenue Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	48	G-29

**Table of Contents**

	Exhibit/ Schedule/ Table	Page No.
	<hr/>	<hr/>
<b>FINANCIAL SECTION (CONTINUED)</b>		
<i>CAPITAL PROJECT FUNDS</i>		
General Capital Project Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	49	H-3
<i>ENTERPRISE FUNDS</i>		
Water and Sewer Fund - Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)	50	I-3
Water and Sewer District Fund - Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)	51	I-4
Water and Sewer District - System Development Fees Capital Reserve Fund Schedule of Revenue and Expenditures - Budget and Actual (Non-GAAP)	52	I-5
Water and Sewer Capital Project Fund -Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP)	53	I-6
Water and Sewer Fund - Schedule of Reconciliation of Budgetary Basis (Non-GAAP) to Full Accrual Basis	54	I-8
Solid Waste Fund- Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)	55	I-9
Solid Waste Capital Reserve Fund - Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)	56	I-10
Solid Waste Capital Project Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP)	57	I-11
Solid Waste Fund - Schedule of Reconciliation of Budgetary Basis (Non-GAAP) to Full Accrual Basis	58	I-12
<i>INTERNAL SERVICE FUNDS</i>		
Health Benefits Fund - Schedule of Revenues and Expenditures (Non-GAAP)	59	J-3
Workers' Compensation Fund - Schedule of Revenues and Expenditures (Non-GAAP)	60	J-4
Property and Casualty Fund - Schedule of Revenues and Expenditures (Non-GAAP)	61	J-5
<i>FIDUCIARY FUNDS</i>		
Special Separation Allowance Fund - Schedule of Revenues, Expenses, and Changes in Fiduciary Net Position - Pension Trust Fund	62	K-3
Other Postemployment Healthcare Benefits (OPEB) Fund - Schedule of Revenues and Changes in Fiduciary Net Position - Pension Trust Fund	63	K-4
<i>ADDITIONAL FINANCIAL DATA</i>		
Schedule of Ad Valorem Taxes Receivable - General Fund	64	L-3
Analysis of Current Tax Levy - County-Wide Levy	65	L-4

**Table of Contents**

	Exhibit/ Schedule/ Table	Page No.
<b>STATISTICAL SECTION</b>		
Net Position by Component	1	M-3
Changes in Net Position	2	M-4
Fund Balances of Governmental Funds	3	M-6
Changes in Fund Balances - Governmental Funds	4	M-7
Ad Valorem Taxes - General Fund	5	M-8
Assessed Value of Taxable Property	6	M-9
Estimated Actual Value of Taxable Property	7	M-10
Property Tax Rates - Direct and Overlapping Governments (Per \$100 of Assessed Value)	8	M-11
Construction Information	9	M-12
Principal Property Taxpayers	10	M-13
Property Tax Levies and Collections	11	M-14
Ratios of Outstanding Debt by Type	12	M-15
Ratios of General Bonded Debt Outstanding	13	M-16
Legal Debt Margin Information	14	M-17
Pledged Revenue Coverage per Revenue Bond Indenture - Water and Sewer Bonds	15	M-18
Pledged Revenue Coverage - Water and Sewer Bonds	16	M-19
Demographic and Economic Statistics	17	M-20
Principal Employers	18	M-21
Full-time Equivalent Governmental Employees by Function/Program	19	M-22
Operating Indicators by Function/Program	20	M-23
Capital Asset Statistics by Function/Program	21	M-24
<b>COMPLIANCE SECTION</b>		
Report of Independent Auditor on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		N-3
Report of Independent Auditor on Compliance For Each Major Federal Program and Internal Control Over Compliance in Accordance with Uniform Guidance and the State Single Audit Implementation Act		N-5
Report of Independent Auditor on Compliance For Each Major State Program and Internal Control Over Compliance in Accordance with Uniform Guidance and the State Single Audit Implementation Act		N-8
Schedule of Findings and Questioned Costs	66	N-11
Corrective Action Plan	67	N-15
Summary Schedule for Prior Year's Audit Findings	68	N-17
Schedule of Expenditures of Federal and State Awards	69	N-18



---

# Introductory Section

---



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**  
500 N. Main Street Suite 709  
Monroe, NC 28112  
T 704.283.3813

[Unioncountync.gov](http://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 15<sup>th</sup> 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

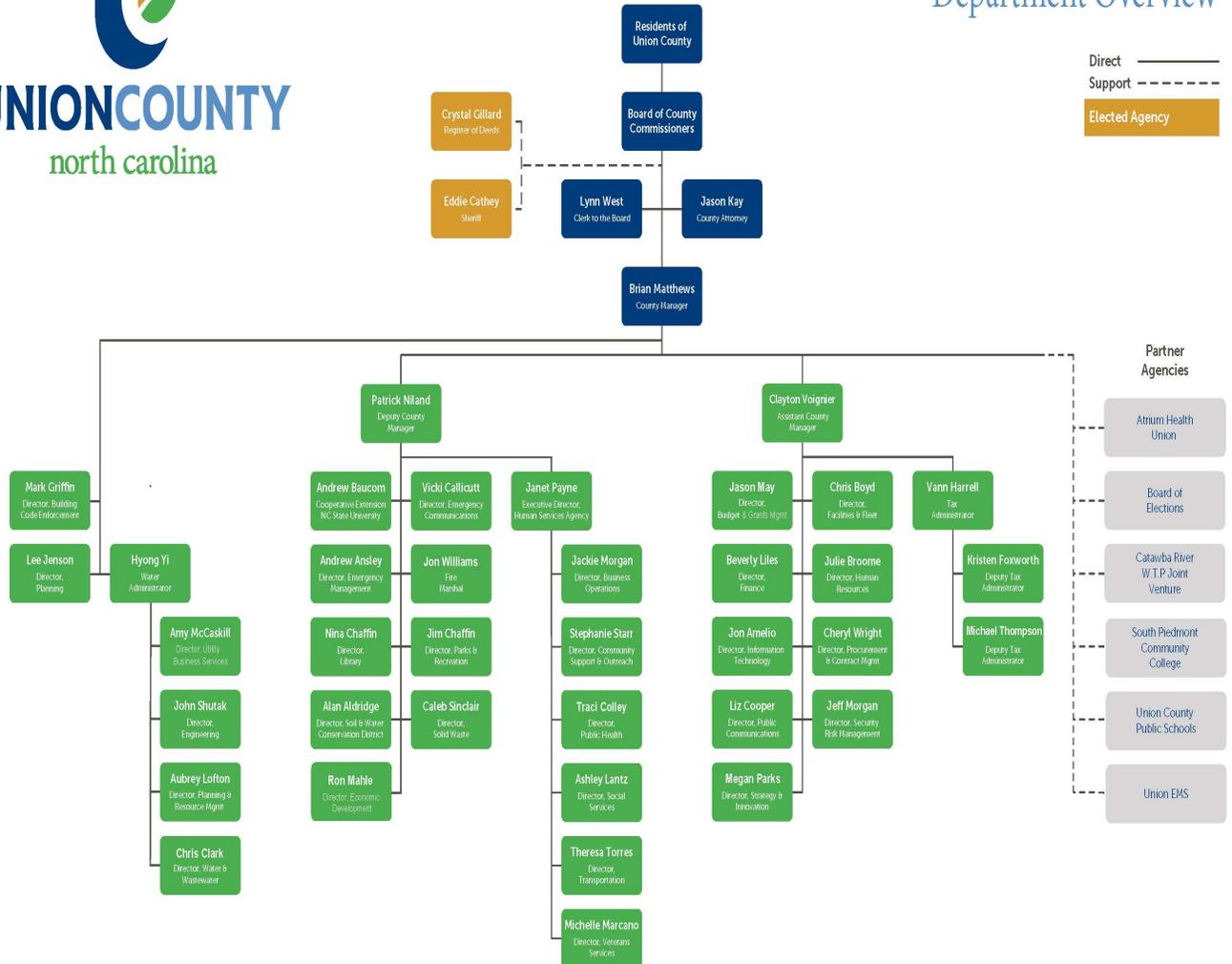
Melissa Merrell, Chairman  
Brian Helms, Vice-Chairman  
Clancy Baucom  
Christina Helms  
Gary Sides

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



# 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. Morill*

Executive Director/CEO



---

# Financial Section

---



## 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 County'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

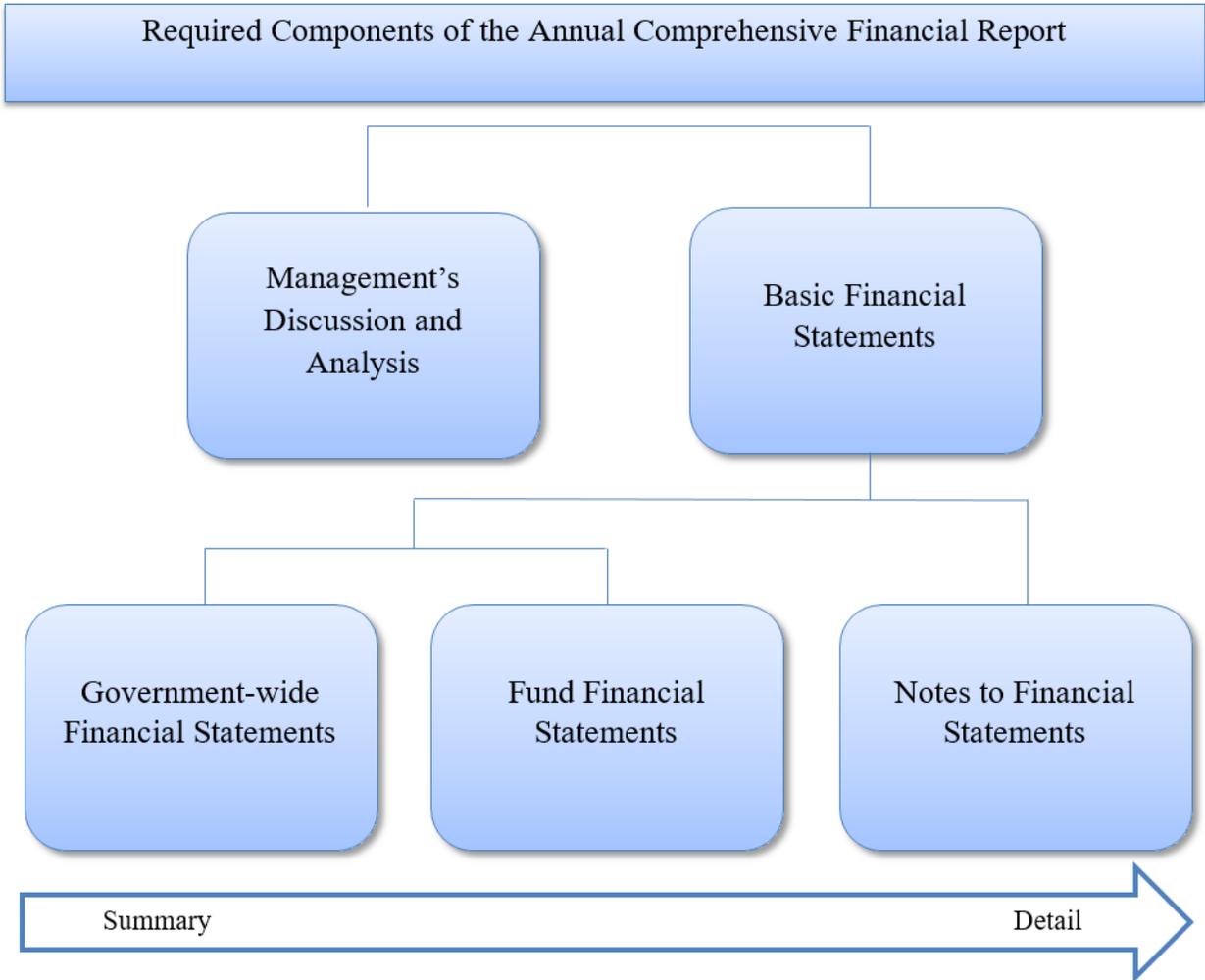
As management of Union County (the "County"), we offer readers of Union County's financial statements narrative overview and analysis of the financial activities of Union County for the fiscal year ended June 30, 2025. We encourage readers to read the information presented here in conjunction with additional 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
<b>Total Assets</b>	<b>648,291,451</b>	<b>738,253,653</b>	<b>1,201,302,954</b>	<b>939,834,628</b>	<b>1,849,594,405</b>	<b>1,678,088,281</b>
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
<b>Total Liabilities</b>	<b>622,655,617</b>	<b>658,185,946</b>	<b>486,532,562</b>	<b>501,414,189</b>	<b>1,109,188,179</b>	<b>1,159,600,135</b>
Total Deferred Inflows of						
Resources	181,505,444	171,640,810	4,945,013	2,330,845	186,450,457	173,971,655
<b>Net Position:</b>						
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)
<b>Total net position (2024 Restated)</b>	<b>\$ (97,525,120)</b>	<b>\$ (13,303,598)</b>	<b>\$ 511,041,377</b>	<b>\$ 448,668,951</b>	<b>\$ 413,516,257</b>	<b>\$ 435,365,353</b>

\*\*Restatement to FY2024 for correction of an error, 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 plan 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
<b>Revenues:</b>						
<b>Program revenues:</b>						
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
<b>General Revenues:</b>						
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
<b>Total Revenues</b>	<b>447,076,795</b>	<b>435,421,890</b>	<b>198,925,878</b>	<b>114,378,681</b>	<b>646,002,673</b>	<b>549,800,571</b>
<b>Expenses:</b>						
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
<b>Total Expenses</b>	<b>525,745,841</b>	<b>464,228,109</b>	<b>142,105,928</b>	<b>96,251,786</b>	<b>667,851,769</b>	<b>560,479,895</b>
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	-	-
<b>Change in net position</b>	<b>(84,221,522)</b>	<b>(30,456,219)</b>	<b>62,372,426</b>	<b>19,776,895</b>	<b>(21,849,096)</b>	<b>(10,679,324)</b>
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				
<b>Net position as of June 30</b>	<b>\$ (97,525,120)</b>	<b>\$ (13,303,598)</b>	<b>\$ 511,041,377</b>	<b>\$ 448,668,951</b>	<b>\$ 413,516,257</b>	<b>\$ 421,473,588</b>

\*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
<b>Total Capital Assets</b>	<b>\$ 171,805,218</b>	<b>\$ 168,208,539</b>	<b>\$ 724,816,721</b>	<b>\$ 683,440,584</b>	<b>\$ 896,621,939</b>	<b>\$ 851,649,123</b>

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](http://www.unioncountync.gov), or send an email to [finance@unioncountync.gov](mailto: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

---



## Statement of Net Position

June 30, 2025

	Governmental Activities	Business Type Activities	Total
<b>ASSETS</b>			
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	<u>244,047,566</u>	<u>205,364,283</u>	<u>449,411,849</u>
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	<u>404,243,885</u>	<u>787,752,309</u>	<u>1,191,996,194</u>
Total assets	<u>648,291,451</u>	<u>993,116,592</u>	<u>1,641,408,043</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
	58,344,490	9,402,360	67,746,850
Total assets and deferred outflows of resources	<u>706,635,941</u>	<u>1,002,518,952</u>	<u>1,709,154,893</u>
<b>LIABILITIES</b>			
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	<u>107,509,291</u>	<u>35,320,885</u>	<u>142,830,176</u>
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	<u>515,146,326</u>	<u>451,211,677</u>	<u>966,358,003</u>
Total liabilities	<u>622,655,617</u>	<u>486,532,562</u>	<u>1,109,188,179</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
	181,505,444	4,945,013	186,450,457
Total liabilities and deferred inflows of resources	<u>804,161,061</u>	<u>491,477,575</u>	<u>1,295,638,636</u>
<b>NET POSITION</b>			
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	<u>(273,053,871)</u>	<u>202,383,224</u>	<u>(70,670,647)</u>
Total net position	<u>\$ (97,525,120)</u>	<u>\$ 511,041,377</u>	<u>\$ 413,516,257</u>

**Statement of Activities**  
For the Year Ended June 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	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	Total Governmental Funds
	General Fund	General Capital Project Fund	General Special Revenue Fund	Other Governmental Funds	
<b>ASSETS</b>					
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
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
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
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Total liabilities and deferred inflows of resources	151,058,824	-	-	11,236,307	162,295,131
<b>FUND BALANCES</b>					
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	<u>\$ (97,525,120)</u>

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	Total Governmental Funds
	General Fund	General Capital Project Fund	General Special Revenue Fund	Other Governmental Funds	
<b>REVENUES</b>					
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
<b>EXPENDITURES</b>					
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)
<b>OTHER FINANCING SOURCES (USES)</b>					
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)
<b>FUND BALANCES</b>					
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	<u>\$ (84,221,522)</u>

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
<b>REVENUES</b>				
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	<u>390,177,482</u>	<u>392,355,150</u>	<u>405,485,094</u>	<u>13,129,944</u>
<b>EXPENDITURES</b>				
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	<u>379,904,105</u>	<u>394,007,009</u>	<u>380,088,535</u>	<u>13,918,474</u>
Revenues over (under) expenditures	<u>10,273,377</u>	<u>(1,651,859)</u>	<u>25,396,559</u>	<u>27,048,418</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	<u>(31,268,656)</u>	<u>(27,312,881)</u>	<u>(27,312,795)</u>	<u>86</u>
Revenues and other financing sources under expenditures and other financing uses	<u>(20,995,279)</u>	<u>(28,964,740)</u>	<u>(1,916,236)</u>	<u>27,048,504</u>
<b>APPROPRIATED FUND BALANCE</b>	<u>20,995,279</u>	<u>28,964,740</u>	<u>-</u>	<u>(28,964,740)</u>
Revenues, other financing sources, and appropriated fund balance over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>(1,916,236)</u>	<u>\$ (1,916,236)</u>
<b>FUND BALANCE</b>				
Beginning			<u>151,997,735</u>	
Ending			<u>\$ 150,081,499</u>	

**Statement of Net Position**  
**Proprietary Funds**  
 June 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Major	Nonmajor	Total	
	Water and Sewer Fund	Solid Waste Fund		
<b>ASSETS</b>				
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
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	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
<b>LIABILITIES</b>				
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
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	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
<b>NET POSITION</b>				
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			Governmental Activities - Internal Service Funds
	Major	Nonmajor	Total	
	Water and Sewer Fund	Solid Waste Fund		
<b>OPERATING REVENUES</b>				
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	<u>84,716,814</u>	<u>14,067,404</u>	<u>98,784,218</u>	<u>29,616,363</u>
<b>OPERATING EXPENSES</b>				
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	<u>86,958,755</u>	<u>12,791,677</u>	<u>99,750,432</u>	<u>33,777,693</u>
Operating income	<u>(2,241,941)</u>	<u>1,275,727</u>	<u>(966,214)</u>	<u>(4,161,330)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
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)	<u>24,262,118</u>	<u>646,295</u>	<u>24,908,413</u>	<u>285,831</u>
Income (loss) before contributions and transfers	<u>22,020,177</u>	<u>1,922,022</u>	<u>23,942,199</u>	<u>(3,875,499)</u>
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	<u>60,337,670</u>	<u>2,572,022</u>	<u>62,909,692</u>	<u>(3,875,499)</u>
<b>NET POSITION</b>				
Beginning	434,798,376	13,735,159	448,533,535	6,706,376
Ending	<u>\$ 495,136,046</u>	<u>\$ 16,307,181</u>	<u>\$ 511,443,227</u>	<u>\$ 2,830,877</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>(537,266)</u>	
Change in net position of business-type activities			<u>\$ 62,372,426</u>	

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	
<b>OPERATING ACTIVITIES</b>				
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)
<b>NONCAPITAL FINANCING ACTIVITIES</b>				
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	-
<b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
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)	-
<b>INVESTING ACTIVITIES</b>				
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)
<b>CASH AND INVESTMENTS</b>				
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
<b>Reconciliation of cash and investments to the Statement of Net Position:</b>				
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
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
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	-
<i>Change in assets, deferred outflows, liabilities and deferred inflows:</i>				
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)
<b>Noncash investing, capital, and financing activities:</b>				
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
<b>ASSETS</b>		
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	<u>87,091,156</u>	<u>815,736</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	15,121	-
Total liabilities	<u>15,121</u>	<u>-</u>
<b>NET POSITION</b>		
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	<u>\$ 87,076,035</u>	<u>\$ 815,736</u>

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
<b>ADDITIONS</b>		
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	<u>8,010,205</u>	-
Investment expense	<u>(7,153)</u>	-
Net investment income	<u>8,003,052</u>	-
Total additions	<u>15,471,815</u>	<u>32,423,453</u>
<b>DEDUCTIONS</b>		
Benefits	6,259,921	-
Due to program participants	-	31,514,514
Payments on behalf of inmates	-	<u>775,778</u>
Total Deductions	<u>6,259,921</u>	<u>32,290,292</u>
Change in net position	9,211,894	133,161
<b>NET POSITION</b>		
Beginning	<u>77,864,141</u>	<u>682,575</u>
Ending	<u>\$ 87,076,035</u>	<u>\$ 815,736</u>

Union County, North Carolina

**Notes to the Financial Statements**

For the Year Ended June 30, 2025

**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. The 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. The 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
			<u>78,296,767</u>

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
			<u>2,107,716</u>

Solid Waste Fund	Customer deposits		<u>30,000</u>
------------------	-------------------	--	---------------

Total Restricted Cash and Investments		\$	<u>80,434,483</u>
---------------------------------------	--	----	-------------------

**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:

	<u>Years</u>
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	Total Governmental Funds
	General Fund	General Capital Project Fund	General Special Revenue Fund	Other 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 office 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	<u>\$ (420,632,398)</u>
Leases payable	\$ (1,230,528)
Accrued interest payable - leases	(1,106)
Leases payable and accrued interest	<u>\$ (1,231,634)</u>
Subscription based agreements payable	\$ (3,982,008)
Accrued interest payable - subscriptions	(83,547)
Subscription based agreements payable and accrued interest	<u>\$ (4,065,555)</u>

**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)
<p>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:</p>	
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
<p>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.</p>	
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
<p>Revenues reported in the statement of activities that do not provide current resources are not recorded as revenues in the fund statements.</p>	
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	<u>78,402</u>
Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net position-governmental activities	<u>\$ (4,422,504)</u>

### **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		<u>\$ 444,601,498</u>	<u>\$ 393,091,847</u>	<u>\$ 7,419,532</u>	<u>\$ 14,419,301</u>	<u>\$ 29,670,818</u>

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
<b>Governmental Activities:</b>			
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	<u>46,804,140</u>	<u>2,933,914</u>	<u>49,738,054</u>
Allowance for doubtful accounts	-	(27,912)	(27,912)
Total-governmental activities	<u>\$ 46,804,140</u>	<u>\$ 2,906,002</u>	<u>\$ 49,710,142</u>
<b>Business-type Activities:</b>			
Water and Sewer	\$ 14,864,638	\$ -	\$ 14,864,638
Solid Waste	1,312,369	-	1,312,369
Total Receivables	<u>16,177,007</u>	-	<u>16,177,007</u>
Allowance for doubtful accounts	(962,787)	-	(962,787)
Total-business-type activities	<u>\$ 15,214,220</u>	<u>\$ -</u>	<u>\$ 15,214,220</u>

### 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
		<u>\$ 36,146,144</u>	<u>\$ 2,078,403</u>	<u>\$ 38,224,547</u>

### 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.

<u>Fiscal Year</u>	<u>Lease Payment</u>	<u>Interest Income</u>	<u>Lease Revenue</u>
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	<u>\$ 232,902,043</u>	<u>\$ 83,250,215</u>	<u>\$ 149,651,828</u>

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended June 30, 2025 was as follows:

	Beginning Balances	Additions	Retirements & Adjustments	Transfers	Ending Balances
Governmental activities:					
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	<u>25,065,939</u>	<u>8,008,744</u>	<u>-</u>	<u>(3,584,766)</u>	<u>29,489,917</u>
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	<u>263,611,827</u>	<u>8,605,577</u>	<u>1,318,598</u>	<u>3,584,766</u>	<u>274,483,572</u>
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	<u>120,469,227</u>	<u>12,829,541</u>	<u>1,130,497</u>	<u>-</u>	<u>132,168,271</u>
Total capital assets, net	<u>143,142,600</u>	<u>(4,223,964)</u>	<u>188,101</u>	<u>3,584,766</u>	<u>142,315,301</u>
Governmental activities capital assets, net	<u>\$ 168,208,539</u>	<u>\$ 3,784,780</u>	<u>\$ 188,101</u>	<u>\$ -</u>	<u>\$ 171,805,218</u>

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	<u>\$ 12,829,541</u>

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
<b>Water and Sewer</b>					
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
<b>Solid Waste</b>					
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](http://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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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	<u>13,859,434</u>	<u>-</u>
Total	<u>\$ 33,905,917</u>	<u>\$ 1,264,852</u>

\$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	<u>\$ 18,781,631</u>

*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:

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

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:

	<u>Statement of Fiduciary Net Position</u>
<b>ASSETS</b>	
Investments:	
Separation Allowance Trust Fund	\$ 7,831,040
Total Assets	<u>7,831,040</u>
 Net Position	
Separation Allowance Trust Fund	\$ 7,831,040
Total Net Position	<u><u>7,831,040</u></u>
 <b>Changes in Net Position</b>	
<b>ADDITIONS</b>	
Employer Contributions	\$ 2,981,045
Net investment income	<u>320,784</u>
Total Additions	<u>3,301,829</u>
 <b>DEDUCTIONS</b>	
Benefits	\$ 1,772,203
Total Deductions	<u>1,772,203</u>
Change in net position	<u>1,529,626</u>
 <b>NET POSITION</b>	
Beginning	<u>6,301,414</u>
Ending	<u>\$ 7,831,040</u>

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.



## 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	<u>\$ 14,792,958</u>
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	<u>\$ 4,372,949</u>	<u>\$ 1,850,849</u>

\$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 Outflows 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	<u>\$ 3,361,702</u>	<u>\$ 1,850,849</u>	<u>\$ 1,510,853</u>

### 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	<u>1,164,927</u>	<u>1,548,330</u>	<u>(383,403)</u>
Balance as of December 31, 2024	<u>\$ 21,460,271</u>	<u>\$ 6,667,313</u>	<u>\$ 14,792,958</u>

*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](http://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	<u>\$ 178,149</u>	<u>\$ 21,514</u>

\$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	<u>\$ 129,190</u>

*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
<b>Deferred Outflows of Resources</b>							
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
<b>Deferred Inflows of Resources</b>							
Differences between expected and actual experience	\$ 75,309		\$ 6,228		-		81,537
Change 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
<b>ASSETS</b>	
Investments:	
State Treasurer's Office OPEB Trust	\$ 79,244,995
Total assets	<u>79,244,995</u>
<b>NET POSITION</b>	
State Treasurer's Office OPEB Trust	79,244,995
Total net position	<u>\$ 79,244,995</u>
<b>Changes in Net Position</b>	
<b>ADDITIONS</b>	
Employer contributions	\$ 4,487,718
Net investment income	7,682,268
Total additions	<u>12,169,986</u>
<b>DEDUCTIONS</b>	
Benefits	4,487,718
Total deductions	<u>4,487,718</u>
Change in net position	<u>7,682,268</u>
<b>NET POSITION</b>	
Beginning	<u>71,562,727</u>
Ending	<u>\$ 79,244,995</u>

*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	<u>\$ 154,817,773</u>	<u>\$ 79,244,995</u>	<u>\$ 75,572,778</u>

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	<u>\$ 16,199,287</u>	<u>\$ 30,596,204</u>

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	<u>\$ (14,396,917)</u>

## 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
<b>General Capital Project Fund</b>		
Planning NC DOT Projects	\$ 87,500	\$ 1,004,500
<b>Water and Sewer Operating Fund</b>		
AMI Services	615,029	1,784,971
<b>Water Capital Projects:</b>		
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
<b>Sewer Capital Projects:</b>		
SCADA Master Plan Update - Sewer	1,057,171	3,074,290
Crooked Ck Interceptor Improvment 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	<u>\$ 54,237,496</u>	<u>\$ 84,543,303</u>

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	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	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	<u>\$ 2,703,312</u>	<u>\$ 1,954,336</u>	<u>\$ 237,899</u>	<u>\$ 462,283</u>	<u>\$ 497,846</u>	<u>\$ 459,603</u>

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.

	<u>Issue Date</u>	<u>Due Serially To</u>	<u>Interest Rate</u>	<u>Original Issue</u>	<u>Principal Balance June 30, 2025</u>
<b>1. General Obligation Bonds (GO Bonds)</b>					
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
					<u>291,845,000</u>
<b>2. GO Bonds from direct placements</b>					
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
					<u>59,512,000</u>
<b>3. Installment Financing</b>					
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
					<u>24,384,000</u>
<b>4. Revenue Bonds</b>					
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
					<u>400,055,000</u>
Total General Obligation Bonds, GO Bond Notes from direct placement, Installment Financings, Revenue Bonds and Other Long-term Obligation					<u>\$ 775,796,000</u>

2. The preceding long-term obligations are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
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	<u>\$ 415,955,154</u>	<u>\$ 437,419,593</u>	<u>\$ 853,374,747</u>



	Revenue		Total Long-term Obligations	
	Bonds		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
	<u>\$ 400,055,000</u>	<u>\$ 164,764,795</u>	<u>\$ 775,796,000</u>	<u>\$ 271,124,060</u>

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
<b>Governmental Activities:</b>					
<b>Bonds Payable</b>					
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	<u>459,223,087</u>	<u>-</u>	<u>43,267,933</u>	<u>415,955,154</u>	<u>41,738,503</u>
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	<u>\$ 599,325,169</u>	<u>\$ 14,348,437</u>	<u>\$ 46,677,878</u>	<u>\$ 566,995,728</u>	<u>\$ 51,849,402</u>
<b>Business-type Activities:</b>					
<b>Bonds Payable</b>					
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	<u>451,070,387</u>	<u>-</u>	<u>13,650,794</u>	<u>437,419,593</u>	<u>14,255,794</u>
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	<u>\$ 478,156,132</u>	<u>\$ 3,460,783</u>	<u>\$ 14,355,305</u>	<u>\$ 467,261,610</u>	<u>\$ 16,070,585</u>

\* 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 of 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	<u>\$ 51,088,459</u>
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	<u>\$ 30,887,365</u>
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:

<u>Year Ending June 30</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
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
	<u>\$ 1,277,498</u>	<u>\$ 28,343</u>	<u>\$ 1,305,841</u>

#### 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.

<u>Year Ending June 30</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
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
	<u>\$ 5,343,481</u>	<u>\$ 314,438</u>	<u>\$ 5,657,919</u>

#### NOTE 15 - INTERFUND BALANCES AND ACTIVITY

##### A. INTERFUND BALANCES

The composition of inter-fund balances as of June 30, 2025 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Water & Sewer Fund	\$ 330,108
General Fund	Solid Waste Fund	71,742
		<u>\$ 401,850 *</u>

\*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 From:	Transfers To:						Total
	General Fund	General Capital Project Fund	Water & Sewer Capital Project Fund	Solid Waste Fund	General Special Revenue Fund	Non-Major Special Revenue Funds	
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
<b>Total</b>	<b>\$ 1,936,821</b>	<b>\$ 23,123,499</b>	<b>\$ 4,902,476</b>	<b>\$ 650,000</b>	<b>\$ 128,060</b>	<b>\$ 7,135,798</b>	<b>\$ 37,876,654</b>

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>Governmental Activities:</b>		
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
<b>Total governmental activities</b>	<b>58,344,490</b>	<b>181,505,444</b>
<b>Business-Type Activities:</b>		
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	-
<b>Total business type activities</b>	<b>9,402,360</b>	<b>4,945,013</b>
<b>Total</b>	<b>\$ 67,746,850</b>	<b>\$ 186,450,457</b>

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	<u>150,301,222</u>	<u>-</u>
Total	<u>\$ 151,058,824</u>	<u>\$ 11,236,307</u>

## 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	<u>92,914,873</u>
Total assets and deferred outflows	<u>\$ 96,368,620</u>
Total liabilities and deferred inflows	\$ 6,898,548
Total net position	<u>89,470,072</u>
Total liabilities, deferred inflows and net position	<u>\$ 96,368,620</u>
Total revenues	\$ 8,224,368
Total expenses	(10,314,578)
Capital contributions	349,859
Net increase in net position	<u>\$ (1,740,351)</u>

## **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**

	<b>6/30/2024</b>		<b>6/30/2024</b>
	<b>As Previously</b>	<b>Error</b>	<b>As Restated</b>
	<b>Reported</b>	<b>Correction</b>	<b>As Restated</b>
<b>Government-Wide</b>			
Governmental Activities	\$ (27,195,363)	\$ 13,891,765	\$ (13,303,598)
Total Government-Wide	<u>\$ (27,195,363)</u>	<u>\$ 13,891,765</u>	<u>\$ (13,303,598)</u>
<b>Opioid Special Revenue Fund</b>			
Non-major Special Revenue Fund	\$ 2,937,847	\$ 1,123,853	\$ 4,061,700
Total Opioid Special Revenue Fund	<u>\$ 2,937,847</u>	<u>\$ 1,123,853</u>	<u>\$ 4,061,700</u>

---

# 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



**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 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 inflation

**Other Postemployment Retiree Healthcare Benefits (OPEB)  
Required Supplementary Information  
Schedule of Changes in the Total OPEB Liability and Related Ratios**

<b>Total OPEB Liability</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
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 benefit 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
<b>Plan Fiduciary Net Position</b>									
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
<b>Plan Fiduciary Net Position as a percentage of the Total OPEB Liability</b>	51.19%	52.03%	61.95%	45.90%	57.56%	43.55%	36.71%	30.19%	19.38%
<b>Covered Payroll</b>	\$ 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
<b>Net OPEB Liability as a percentage of covered payroll</b>	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.

(continued)

**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)**

<u>Fiscal Year Ending June 30</u>	<u>County's Proportion of the Net Pension Liability (Asset) %</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) \$</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
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**  
**Schedule of County Contributions**  
**Local Governmental Employees' Retirement System**

**Exhibit T**

<u>Fiscal Year Ending June 30</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
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)**

<u>Fiscal Year Ending June 30</u>	<u>County's Proportion of the Net Pension Liability (Asset) %</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) \$</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
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  
**Schedule of County Contributions**  
**Register of Deed's Supplemental Pension Fund**

**Exhibit V**

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 %



---

# Combining and Individual Fund Statements

---



**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
<b>ASSETS</b>				
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	<u>\$ 48,143</u>	<u>\$ 168,959</u>	<u>\$ 57,181</u>	<u>\$ 88,404</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total liabilities and deferred inflows of resources	<u>851</u>	<u>4,234</u>	<u>4,855</u>	<u>1,501</u>
<b>FUND BALANCES</b>				
Restricted	47,292	164,725	52,326	86,903
Assigned	-	-	-	-
Total fund balances	<u>47,292</u>	<u>164,725</u>	<u>52,326</u>	<u>86,903</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 48,143</u>	<u>\$ 168,959</u>	<u>\$ 57,181</u>	<u>\$ 88,404</u>

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
<b>ASSETS</b>				
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	<u>\$ 3,108</u>	<u>\$ 186,307</u>	<u>\$ 51,530</u>	<u>\$ 23,894</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Advances from other funds	7,013	-	-	-
Total liabilities	<u>7,013</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total liabilities and deferred inflows of resources	<u>81</u>	<u>11,273</u>	<u>483</u>	<u>614</u>
<b>FUND BALANCES</b>				
Restricted	(3,986)	175,034	51,047	23,280
Assigned	-	-	-	-
Total fund balances	<u>(3,986)</u>	<u>175,034</u>	<u>51,047</u>	<u>23,280</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,108</u>	<u>\$ 186,307</u>	<u>\$ 51,530</u>	<u>\$ 23,894</u>

continued on next page

**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
<b>ASSETS</b>				
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	<u>\$ 28,238</u>	<u>\$ -</u>	<u>\$ 11,274</u>	<u>\$ 232,520</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Advances from other funds	9,206	-	6,853	-
Total liabilities	<u>9,206</u>	<u>-</u>	<u>6,853</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total liabilities and deferred inflows of resources	<u>2,279</u>	<u>-</u>	<u>891</u>	<u>3,587</u>
Total liabilities and deferred inflows of resources	<u>11,485</u>	<u>-</u>	<u>7,744</u>	<u>3,587</u>
<b>FUND BALANCES</b>				
Restricted	16,753	-	3,530	228,933
Assigned	-	-	-	-
Total fund balances	<u>16,753</u>	<u>-</u>	<u>3,530</u>	<u>228,933</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,238</u>	<u>\$ -</u>	<u>\$ 11,274</u>	<u>\$ 232,520</u>

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
<b>ASSETS</b>				
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	<u>\$ 10,007</u>	<u>\$ 246,481</u>	<u>\$ 284,164</u>	<u>\$ 134,719</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Advances from other funds	15,502	-	-	62,246
Total liabilities	<u>15,502</u>	<u>-</u>	<u>-</u>	<u>62,246</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total liabilities and deferred inflows of resources	<u>642</u>	<u>4,515</u>	<u>2,222</u>	<u>4,089</u>
Total liabilities and deferred inflows of resources	<u>16,144</u>	<u>4,515</u>	<u>2,222</u>	<u>66,335</u>
<b>FUND BALANCES</b>				
Restricted	(6,137)	241,966	281,942	68,384
Assigned	-	-	-	-
Total fund balances	<u>(6,137)</u>	<u>241,966</u>	<u>281,942</u>	<u>68,384</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,007</u>	<u>\$ 246,481</u>	<u>\$ 284,164</u>	<u>\$ 134,719</u>

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
<b>ASSETS</b>				
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	<u>\$ 567,829</u>	<u>\$ 68,875</u>	<u>\$ 111,207</u>	<u>\$ 628,364</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-
Total liabilities	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total liabilities and deferred inflows of resources	3,633	3,575	-	-
<b>FUND BALANCES</b>				
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	<u>\$ 567,829</u>	<u>\$ 68,875</u>	<u>\$ 111,207</u>	<u>\$ 628,364</u>

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
<b>ASSETS</b>				
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	<u>\$ 22,133</u>	<u>\$ 201,063</u>	<u>\$ 1,642,467</u>	<u>\$ 172,390</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 55	\$ 172,390
Advances from other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>55</u>	<u>172,390</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>55</u>	<u>172,390</u>
<b>FUND BALANCES</b>				
Restricted	22,133	201,063	1,281,409	-
Assigned	-	-	361,003	-
Total fund balances	<u>22,133</u>	<u>201,063</u>	<u>1,642,412</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 22,133</u>	<u>\$ 201,063</u>	<u>\$ 1,642,467</u>	<u>\$ 172,390</u>

continued on next page

**Combining Balance Sheet  
Nonmajor Special Revenue Funds**

June 30, 2025

	Opioid Settlement Fund	Reappraisal Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>			
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	<u>\$ 16,109,225</u>	<u>\$ 100,000</u>	<u>\$ 21,198,482</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 17,474	\$ -	\$ 189,919
Advances from other funds	-	-	100,820
Total liabilities	<u>17,474</u>	<u>-</u>	<u>290,739</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Total liabilities and deferred inflows of resources	<u>11,186,982</u>	<u>-</u>	<u>11,236,307</u>
<b>FUND BALANCES</b>			
Restricted	4,904,769	100,000	9,310,433
Assigned	-	-	361,003
Total fund balances	<u>4,904,769</u>	<u>100,000</u>	<u>9,671,436</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,109,225</u>	<u>\$ 100,000</u>	<u>\$ 21,198,482</u>

**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
<b>REVENUES</b>				
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	<u>269,253</u>	<u>1,919,687</u>	<u>628,716</u>	<u>616,715</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	422,573	2,207,297	1,058,624	897,830
Human services	-	-	-	-
Education	-	-	-	-
Principal - leases	-	-	-	-
Total expenditures	<u>422,573</u>	<u>2,207,297</u>	<u>1,058,624</u>	<u>897,830</u>
Excess (deficiency) of revenues over (under) expenditures	(153,320)	(287,610)	(429,908)	(281,115)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	169,146	441,500	439,196	359,276
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>169,146</u>	<u>441,500</u>	<u>439,196</u>	<u>359,276</u>
Net change in fund balances	15,826	153,890	9,288	78,161
<b>FUND BALANCES</b>				
Beginning	<u>31,466</u>	<u>10,835</u>	<u>43,038</u>	<u>8,742</u>
Adjustment to Fund Balance	-	-	-	-
Beginning of Year Restated	<u>31,466</u>	<u>10,835</u>	<u>43,038</u>	<u>8,742</u>
Ending	<u>\$ 47,292</u>	<u>\$ 164,725</u>	<u>\$ 52,326</u>	<u>\$ 86,903</u>

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
<b>REVENUES</b>				
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	<u>60,085</u>	<u>2,886,812</u>	<u>319,116</u>	<u>250,556</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	114,500	3,532,400	490,968	395,217
Human services	-	-	-	-
Education	-	-	-	-
Principal - leases	-	-	-	-
Total expenditures	<u>114,500</u>	<u>3,532,400</u>	<u>490,968</u>	<u>395,217</u>
Excess (deficiency) of revenues over (under) expenditures	(54,415)	(645,588)	(171,852)	(144,661)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	50,195	707,073	196,470	158,172
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>50,195</u>	<u>707,073</u>	<u>196,470</u>	<u>158,172</u>
Net change in fund balances	(4,220)	61,485	24,618	13,511
<b>FUND BALANCES</b>				
Beginning	234	113,549	26,429	9,769
Adjustment to Fund Balance	-	-	-	-
Beginning of Year Restated	<u>234</u>	<u>113,549</u>	<u>26,429</u>	<u>9,769</u>
Ending	<u>\$ (3,986)</u>	<u>\$ 175,034</u>	<u>\$ 51,047</u>	<u>\$ 23,280</u>

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

	New Salem Fire District Fund	Providence Fire District Fund	Sandy Ridge Fire District Fund	Springs Fire District Fund
<b>REVENUES</b>				
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	<u>655,167</u>	<u>-</u>	<u>204,866</u>	<u>1,461,352</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	1,070,745	-	345,468	1,721,477
Human services	-	-	-	-
Education	-	-	-	-
Principal - leases	-	-	-	-
Total expenditures	<u>1,070,745</u>	<u>-</u>	<u>345,468</u>	<u>1,721,477</u>
Excess (deficiency) of revenues over (under) expenditures	(415,578)	-	(140,602)	(260,125)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	428,400	-	138,320	347,798
Transfers to other funds	-	(1,931)	-	-
Total other financing sources (uses)	<u>428,400</u>	<u>(1,931)</u>	<u>138,320</u>	<u>347,798</u>
Net change in fund balances	12,822	(1,931)	(2,282)	87,673
<b>FUND BALANCES</b>				
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	<u>\$ 16,753</u>	<u>\$ -</u>	<u>\$ 3,530</u>	<u>\$ 228,933</u>

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
<b>REVENUES</b>				
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	<u>223,603</u>	<u>2,647,496</u>	<u>1,137,161</u>	<u>2,715,080</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	386,570	3,196,020	1,332,631	3,312,112
Human services	-	-	-	-
Education	-	-	-	-
Principal - leases	-	-	-	-
Total expenditures	<u>386,570</u>	<u>3,196,020</u>	<u>1,332,631</u>	<u>3,312,112</u>
Excess (deficiency) of revenues over (under) expenditures	(162,967)	(548,524)	(195,470)	(597,032)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	156,830	639,597	266,830	662,819
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>156,830</u>	<u>639,597</u>	<u>266,830</u>	<u>662,819</u>
Net change in fund balances	(6,137)	91,073	71,360	65,787
<b>FUND BALANCES</b>				
Beginning	-	150,893	210,582	2,597
Adjustment to Fund Balance	-	-	-	-
Beginning of Year Restated	-	150,893	210,582	2,597
Ending	<u>\$ (6,137)</u>	<u>\$ 241,966</u>	<u>\$ 281,942</u>	<u>\$ 68,384</u>

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
<b>REVENUES</b>				
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	<u>5,972,758</u>	<u>705,025</u>	<u>2,710</u>	<u>120,794</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	36,750
Public safety	6,889,324	1,140,312	-	-
Human services	-	-	-	-
Education	-	-	-	-
Principal - leases	-	-	-	-
Total expenditures	<u>6,889,324</u>	<u>1,140,312</u>	<u>-</u>	<u>36,750</u>
Excess (deficiency) of revenues over (under) expenditures	(916,566)	(435,287)	2,710	84,044
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	1,387,836	461,464	-	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>1,387,836</u>	<u>461,464</u>	<u>-</u>	<u>-</u>
Net change in fund balances	471,270	26,177	2,710	84,044
<b>FUND BALANCES</b>				
Beginning	92,926	39,123	108,497	544,320
Adjustment to Fund Balance	-	-	-	-
Beginning of Year Restated	<u>92,926</u>	<u>39,123</u>	<u>108,497</u>	<u>544,320</u>
Ending	<u>\$ 564,196</u>	<u>\$ 65,300</u>	<u>\$ 111,207</u>	<u>\$ 628,364</u>

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

	UC Sheriff's Office Civil Fees Fund	DSS Representative Payee Fund	Emergency Telephone System Fund	Fines and Forfeitures Fund
<b>REVENUES</b>				
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	<u>578,658</u>	<u>636,171</u>	<u>137,474</u>	<u>964,966</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	561,177	-	506,983	-
Human services	-	593,011	-	-
Education	-	-	-	964,966
Principal - leases	-	-	224	-
Total expenditures	<u>561,177</u>	<u>593,011</u>	<u>507,207</u>	<u>964,966</u>
Excess (deficiency) of revenues over (under) expenditures	17,481	43,160	(369,733)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	-	-	1,808	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,808</u>	<u>-</u>
Net change in fund balances	17,481	43,160	(367,925)	-
<b>FUND BALANCES</b>				
Beginning	4,652	157,903	2,010,337	-
Adjustment to Fund Balance	-	-	-	-
Beginning of Year Restated	4,652	157,903	2,010,337	-
Ending	<u>\$ 22,133</u>	<u>\$ 201,063</u>	<u>\$ 1,642,412</u>	<u>\$ -</u>

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

	Opioid Settlement Fund	Reappraisal Fund	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>			
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
<b>EXPENDITURES</b>			
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)
<b>OTHER FINANCING SOURCES (USES)</b>			
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
<b>FUND BALANCES</b>			
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
<b>ASSETS</b>				
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	<u>3,110,200</u>	<u>2,084,307</u>	<u>1,520,296</u>	<u>6,714,803</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	-	17,248	17,207	34,455
Total assets and deferred outflows of resources	<u>3,110,200</u>	<u>2,101,555</u>	<u>1,537,503</u>	<u>6,749,258</u>
<b>LIABILITIES</b>				
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	<u>3,030,413</u>	<u>300,937</u>	<u>559,689</u>	<u>3,891,039</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	-	13,672	13,670	27,342
Total liabilities and deferred inflows of resources	<u>3,030,413</u>	<u>314,609</u>	<u>573,359</u>	<u>3,918,381</u>
<b>NET POSITION</b>				
Unrestricted	<u>79,787</u>	<u>1,786,946</u>	<u>964,144</u>	<u>2,830,877</u>
Total net position	<u>\$ 79,787</u>	<u>\$ 1,786,946</u>	<u>\$ 964,144</u>	<u>\$ 2,830,877</u>

**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
<b>OPERATING REVENUES</b>				
Interfund charges and employee contributions	\$ 26,635,144	\$ 799,979	\$ 2,181,196	\$ 29,616,319
Other operating revenue	44	-	-	44
Total operating revenues	<u>26,635,188</u>	<u>799,979</u>	<u>2,181,196</u>	<u>29,616,363</u>
<b>OPERATING EXPENSES</b>				
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	<u>31,469,515</u>	<u>259,248</u>	<u>2,048,930</u>	<u>33,777,693</u>
Operating income (loss)	(4,834,327)	540,731	132,266	(4,161,330)
<b>NONOPERATING REVENUES</b>				
Investment earnings	<u>174,761</u>	<u>72,172</u>	<u>38,898</u>	<u>285,831</u>
Change in net position	(4,659,566)	612,903	171,164	(3,875,499)
<b>NET POSITION</b>				
Beginning	4,739,353	1,174,043	792,980	6,706,376
Ending	<u>\$ 79,787</u>	<u>\$ 1,786,946</u>	<u>\$ 964,144</u>	<u>\$ 2,830,877</u>

**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
<b>OPERATING ACTIVITIES</b>				
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	<u>(5,452,719)</u>	<u>335,114</u>	<u>164,973</u>	<u>(4,952,632)</u>
<b>INVESTING ACTIVITIES</b>				
Proceeds from sale of investments	-	-	-	-
Purchase of investments	-	-	-	-
Investment earnings	174,761	72,172	38,898	285,831
Net cash provided by investing activities	<u>174,761</u>	<u>72,172</u>	<u>38,898</u>	<u>285,831</u>
Net change in cash and investments	(5,277,958)	407,286	203,871	(4,666,801)
<b>CASH AND INVESTMENTS</b>				
Beginning of year	7,018,933	1,675,240	1,315,459	10,009,632
End of year	<u>\$ 1,740,975</u>	<u>\$ 2,082,526</u>	<u>\$ 1,519,330</u>	<u>\$ 5,342,831</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
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	<u>(618,392)</u>	<u>(205,617)</u>	<u>32,707</u>	<u>(791,302)</u>
Net cash provided (used) by operating activities	<u>\$ (5,452,719)</u>	<u>\$ 335,114</u>	<u>\$ 164,973</u>	<u>\$ (4,952,632)</u>

**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
<b>ASSETS</b>			
Investments:			
State Treasurer's Office OPEB Trust Separation Allowance Trust Fund	\$ - 7,846,161	\$ 79,244,995 -	\$ 79,244,995 7,846,161
Total assets	<u>7,846,161</u>	<u>79,244,995</u>	<u>87,091,156</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	<u>15,121</u>	-	<u>15,121</u>
Total liabilities	<u>15,121</u>	-	<u>15,121</u>
<b>NET POSITION</b>			
State Treasurer's Office OPEB Trust Separation Allowance Trust Fund	- <u>7,831,040</u>	79,244,995 -	79,244,995 <u>7,831,040</u>
Total net position	<u>\$ 7,831,040</u>	<u>\$ 79,244,995</u>	<u>\$ 87,076,035</u>

**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
<b>ADDITIONS</b>			
Employer contributions	\$ 2,981,045	\$ 4,487,718	\$ 7,468,763
Net investment income	320,784	7,682,268	8,003,052
Total additions	<u>3,301,829</u>	<u>12,169,986</u>	<u>15,471,815</u>
<b>DEDUCTIONS</b>			
Benefits	<u>1,772,203</u>	<u>4,487,718</u>	<u>6,259,921</u>
Total deductions	<u>1,772,203</u>	<u>4,487,718</u>	<u>6,259,921</u>
Change in net position	1,529,626	7,682,268	9,211,894
<b>NET POSITION</b>			
Beginning	<u>6,301,414</u>	<u>71,562,727</u>	<u>77,864,141</u>
Ending	<u>\$ 7,831,040</u>	<u>\$ 79,244,995</u>	<u>\$ 87,076,035</u>

**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
<b>ASSETS</b>				
Cash and cash equivalents	\$ 67,110	\$ 747,903	\$ 723	\$ 815,736
Total assets	<u>\$ 67,110</u>	<u>\$ 747,903</u>	<u>\$ 723</u>	<u>\$ 815,736</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET POSITION</b>				
Restricted for:				
Individuals, organizations, and other governments	<u>67,110</u>	<u>747,903</u>	<u>723</u>	<u>815,736</u>
Total net position	<u>\$ 67,110</u>	<u>\$ 747,903</u>	<u>\$ 723</u>	<u>\$ 815,736</u>

**Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds**  
For The Year Ended June 30, 2025

	<u>Jail Inmate Fund</u>	<u>Municipal Tax Collection Fund</u>	<u>Gross Rental Receipts Tax Fund</u>	<u>Total Custodial Funds</u>
<b>ADDITIONS</b>				
Ad Valorem taxes for other governments	\$ -	\$ 31,436,366	\$ 197,487	\$ 31,633,853
Collections on behalf of inmates	<u>789,600</u>	<u>-</u>	<u>-</u>	<u>789,600</u>
Total Additions	<u><u>789,600</u></u>	<u><u>31,436,366</u></u>	<u><u>197,487</u></u>	<u><u>32,423,453</u></u>
<b>DEDUCTIONS</b>				
Due to program participants	-	31,316,967	197,547	31,514,514
Payments on behalf of inmates	<u>775,778</u>	<u>-</u>	<u>-</u>	<u>775,778</u>
Total Deductions	<u><u>775,778</u></u>	<u><u>31,316,967</u></u>	<u><u>197,547</u></u>	<u><u>32,290,292</u></u>
Net increase (decrease) in				
fiduciary net position	13,822	119,399	(60)	133,161
<b>NET POSITION</b>				
Beginning of year - July 1	<u>53,288</u>	<u>628,504</u>	<u>783</u>	<u>682,575</u>
End of year - June 30	<u><u>\$ 67,110</u></u>	<u><u>\$ 747,903</u></u>	<u><u>\$ 723</u></u>	<u><u>\$ 815,736</u></u>



---

# 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.



**General Fund - Combining  
Balance Sheet**

June 30, 2025

	<b>General</b>	<b>Debt Service Budgetary Fund</b>	<b>Economic Development Budgetary Fund</b>	<b>Education Debt Fund</b>
<b>ASSETS</b>				
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	<u>\$ 291,864,305</u>	<u>\$ 3,510,531</u>	<u>\$ 277,219</u>	<u>\$ 10,274,571</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 10,180,381	\$ 437	\$ -	\$ -
Deposits	588,687	-	-	-
Total liabilities	<u>10,769,068</u>	<u>437</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>150,646,196</u>	<u>40,660</u>	<u>3,562</u>	<u>26,666</u>
<b>FUND BALANCE</b>				
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	<u>130,449,041</u>	<u>3,469,434</u>	<u>273,657</u>	<u>10,247,905</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 291,864,305</u>	<u>\$ 3,510,531</u>	<u>\$ 277,219</u>	<u>\$ 10,274,571</u>

Continued on next page

**General Fund - Combining  
Balance Sheet**

June 30, 2025

	<b>Education Budgetary Fund</b>	<b>Total</b>
	<u>          </u>	<u>          </u>
<b>ASSETS</b>		
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
	<u>          </u>	<u>          </u>
Total assets	<u>\$ 5,983,202</u>	<u>\$ 311,909,828</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ -	\$ 10,180,818
Deposits	-	588,687
	<u>          </u>	<u>          </u>
Total liabilities	<u>-</u>	<u>10,769,505</u>
	<u>341,740</u>	<u>151,058,824</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
<b>FUND BALANCE</b>		
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
	<u>          </u>	<u>          </u>
Total fund balance	<u>5,641,462</u>	<u>150,081,499</u>
	<u>          </u>	<u>          </u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,983,202</u>	<u>\$ 311,909,828</u>

# 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
<b>REVENUES</b>				
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	<u>200,351,573</u>	<u>7,604,016</u>	<u>1,853,358</u>	<u>38,240,506</u>
<b>EXPENDITURES</b>				
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	<u>189,526,513</u>	<u>7,031,449</u>	<u>1,614,967</u>	<u>47,273,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,825,060</u>	<u>572,567</u>	<u>238,391</u>	<u>(9,032,994)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	<u>(13,331,015)</u>	<u>-</u>	<u>(535,825)</u>	<u>4,075,000</u>
Net change in fund balances	<u>(2,505,955)</u>	<u>572,567</u>	<u>(297,434)</u>	<u>(4,957,994)</u>
<b>FUND BALANCES</b>				
Beginning	132,954,996	2,896,867	571,091	15,205,899
Ending	<u>\$ 130,449,041</u>	<u>\$ 3,469,434</u>	<u>\$ 273,657</u>	<u>\$ 10,247,905</u>

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

	<b>Education Budgetary Fund</b>	<b>Total</b>
<b>REVENUES</b>		
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	<u>157,435,641</u>	<u>405,485,094</u>
<b>EXPENDITURES</b>		
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	<u>134,642,106</u>	<u>380,088,535</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22,793,535</u>	<u>25,396,559</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
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)	<u>(17,520,955)</u>	<u>(27,312,795)</u>
Net change in fund balances	5,272,580	(1,916,236)
<b>FUND BALANCES</b>		
Beginning	368,882	151,997,735
Ending	<u>\$ 5,641,462</u>	<u>\$ 150,081,499</u>

**General Fund**  
**Comparative Balance Sheet**  
June 30, 2025 and 2024

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<b>ASSETS</b>		
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
	<u>291,864,305</u>	<u>295,512,071</u>
Total assets	<u>\$ 291,864,305</u>	<u>\$ 295,512,071</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 10,180,381	\$ 6,904,241
Deposits	588,687	582,422
Total liabilities	<u>10,769,068</u>	<u>7,486,663</u>
	<u>150,646,196</u>	<u>155,070,412</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
	<u>150,646,196</u>	<u>155,070,412</u>
<b>FUND BALANCE</b>		
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
	<u>130,449,041</u>	<u>132,954,996</u>
Total fund balance	<u>130,449,041</u>	<u>132,954,996</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 291,864,305</u>	<u>\$ 295,512,071</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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
<i>Total revenues</i>	<u>193,421,811</u>	<u>200,351,573</u>	<u>6,929,762</u>	<u>197,595,052</u>
<b>EXPENDITURES</b>				
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
<i>Total General Government</i>	<u>39,122,784</u>	<u>34,532,036</u>	<u>4,590,748</u>	<u>38,211,156</u>
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
<i>Total Public Safety</i>	<u>76,928,411</u>	<u>74,686,536</u>	<u>2,241,875</u>	<u>69,632,888</u>

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		Variance Positive (Negative)	2024
	Final Budget	Actual		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
<i>Total Economic and Physical Development</i>	<u>10,072,534</u>	<u>7,706,121</u>	<u>2,366,413</u>	<u>4,618,315</u>
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
<i>Total Human Services</i>	<u>64,766,065</u>	<u>60,114,628</u>	<u>4,651,437</u>	<u>56,244,575</u>
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
<i>Total Cultural and Recreational</i>	<u>10,229,512</u>	<u>10,227,866</u>	<u>1,646</u>	<u>9,409,262</u>
Education				
<i>Total Education</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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		Variance Positive (Negative)	2024
	Final Budget	Actual		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
<i>Total Debt Service</i>	<u>2,285,060</u>	<u>2,259,326</u>	<u>25,734</u>	<u>1,745,816</u>
Total expenditures	<u>203,404,366</u>	<u>189,526,513</u>	<u>13,877,853</u>	<u>179,862,012</u>
Revenues over (under) expenditures	<u>(9,982,555)</u>	<u>10,825,060</u>	<u>20,807,615</u>	<u>17,733,040</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	<u>(13,331,101)</u>	<u>(13,331,015)</u>	<u>86</u>	<u>(25,052,438)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(23,313,656)	(2,505,955)	20,807,701	(7,319,398)
<b>APPROPRIATED FUND BALANCE</b>	<u>23,313,656</u>	<u>-</u>	<u>(23,313,656)</u>	<u>-</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(2,505,955)</u>	<u>\$ (2,505,955)</u>	<u>(7,319,398)</u>
<b>FUND BALANCE</b>				
Beginning		<u>132,954,996</u>		<u>140,274,394</u>
Ending		<u>\$ 130,449,041</u>		<u>\$ 132,954,996</u>

**Debt Service Budgetary Fund**  
**Comparative Balance Sheet**  
 June 30, 2025 and 2024

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<b>ASSETS</b>		
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	<u>90</u>	<u>90</u>
Total assets	<u>\$ 3,510,531</u>	<u>\$ 2,984,266</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Accounts payable and accrued liabilities	\$ 437	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>40,660</u>	<u>87,399</u>
<b>FUND BALANCE</b>		
Restricted	3,280	1,494
Assigned	2,580,302	-
Unassigned	<u>885,852</u>	<u>2,895,373</u>
Total fund balance	<u>3,469,434</u>	<u>2,896,867</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,510,531</u>	<u>\$ 2,984,266</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>7,318,174</u>	<u>7,604,016</u>	<u>285,842</u>	<u>8,284,506</u>
<b>EXPENDITURES</b>				
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	<u>7,057,832</u>	<u>7,031,449</u>	<u>26,383</u>	<u>6,531,663</u>
Revenues over (under) expenditures	<u>260,342</u>	<u>572,567</u>	<u>312,225</u>	<u>1,752,843</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to other funds	-	-	-	(19,539,503)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,539,503)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>260,342</u>	<u>572,567</u>	<u>312,225</u>	<u>(17,786,660)</u>
<b>APPROPRIATED FUND BALANCE</b>				
	<u>(260,342)</u>	<u>-</u>	<u>260,342</u>	<u>-</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ -</u>	<u>572,567</u>	<u>\$ 572,567</u>	<u>(17,786,660)</u>
<b>FUND BALANCE</b>				
Beginning		<u>2,896,867</u>		<u>20,683,527</u>
Ending		<u>\$ 3,469,434</u>		<u>\$ 2,896,867</u>

**Economic Development Budgetary Fund**  
**Comparative Balance Sheet**  
 June 30, 2025 and 2024

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<b>ASSETS</b>		
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	<u>202,618</u>	<u>183,165</u>
Total assets	<u>\$ 277,219</u>	<u>\$ 574,931</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>DEFERRED INFLOWS OF RESOURCES</b>		
	<u>\$ 3,562</u>	<u>\$ 3,840</u>
<b>FUND BALANCE</b>		
Restricted	3,570	2,065
Assigned	-	32,862
Unassigned	<u>270,087</u>	<u>536,164</u>
Total fund balance	<u>273,657</u>	<u>571,091</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 277,219</u>	<u>\$ 574,931</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>1,589,108</u>	<u>1,853,358</u>	<u>264,250</u>	<u>1,899,501</u>
<b>EXPENDITURES</b>				
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	<u>1,621,970</u>	<u>1,614,967</u>	<u>7,003</u>	<u>1,551,053</u>
Revenues over (under) expenditures	<u>(32,862)</u>	<u>238,391</u>	<u>271,253</u>	<u>348,448</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to other funds	<u>(535,825)</u>	<u>(535,825)</u>	-	<u>(6,500,000)</u>
Total other financing sources (uses)	<u>(535,825)</u>	<u>(535,825)</u>	-	<u>(6,500,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>(568,687)</u>	<u>(297,434)</u>	<u>271,253</u>	<u>(6,151,552)</u>
<b>APPROPRIATED FUND BALANCE</b>				
	<u>568,687</u>	<u>-</u>	<u>(568,687)</u>	<u>-</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(297,434)</u>	<u>\$ (297,434)</u>	<u>(6,151,552)</u>
<b>FUND BALANCE</b>				
Beginning		<u>571,091</u>		<u>6,722,643</u>
Ending		<u>\$ 273,657</u>		<u>\$ 571,091</u>

**Education Debt Fund**  
**Comparative Balance Sheet**  
 June 30, 2025 and 2024

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<b>ASSETS</b>		
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	<u>16,277</u>	<u>4,215,685</u>
Total assets	<u>\$ 10,274,571</u>	<u>\$ 15,234,847</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Accounts payable and accrued liabilities	\$ -	\$ 198
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>26,666</u>	<u>28,750</u>
<b>FUND BALANCE</b>		
Restricted	6,248,491	6,088,572
Assigned	-	9,417,739
Unassigned	<u>3,999,414</u>	<u>(300,412)</u>
Total fund balance	<u>10,247,905</u>	<u>15,205,899</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 10,274,571</u>	<u>\$ 15,234,847</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>37,862,996</u>	<u>38,240,506</u>	<u>377,510</u>	<u>36,942,536</u>
<b>EXPENDITURES</b>				
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	<u>47,280,735</u>	<u>47,273,500</u>	<u>7,235</u>	<u>41,276,140</u>
Revenues over (under) expenditures	<u>(9,417,739)</u>	<u>(9,032,994)</u>	<u>384,745</u>	<u>(4,333,604)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	4,075,000	4,075,000	-	19,539,503
Total other financing sources (uses)	<u>4,075,000</u>	<u>4,075,000</u>	<u>-</u>	<u>19,539,503</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(5,342,739)	(4,957,994)	384,745	15,205,899
<b>APPROPRIATED FUND BALANCE</b>	<u>5,342,739</u>	<u>-</u>	<u>(5,342,739)</u>	<u>-</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(4,957,994)</u>	<u>\$ (4,957,994)</u>	<u>15,205,899</u>
<b>FUND BALANCE</b>				
Beginning		15,205,899		-
Ending		<u>\$ 10,247,905</u>		<u>\$ 15,205,899</u>

**Education Budgetary Fund**  
**Comparative Balance Sheet**  
 June 30, 2025 and 2024

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<b>ASSETS</b>		
Cash and investments	\$ 5,661,666	\$ 394,716
Property taxes receivable, net	301,392	334,734
Accounts receivable, net	<u>20,144</u>	<u>7,871</u>
Total assets	<u>\$ 5,983,202</u>	<u>\$ 737,321</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Accounts payable and accrued liabilities	\$ -	\$ 4
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>341,740</u>	<u>368,435</u>
<b>FUND BALANCE</b>		
Restricted	20,144	7,871
Assigned	351,653	-
Unassigned	<u>5,269,665</u>	<u>361,011</u>
Total fund balance	<u>5,641,462</u>	<u>368,882</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,983,202</u>	<u>\$ 737,321</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>152,163,061</u>	<u>157,435,641</u>	<u>5,272,580</u>	<u>147,094,527</u>
<b>EXPENDITURES</b>				
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	<u>134,642,106</u>	<u>134,642,106</u>	<u>-</u>	<u>126,367,830</u>
Revenues over (under) expenditures	<u>17,520,955</u>	<u>22,793,535</u>	<u>5,272,580</u>	<u>20,726,697</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	<u>(17,520,955)</u>	<u>(17,520,955)</u>	<u>-</u>	<u>(20,357,815)</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ -</u>	<u>5,272,580</u>	<u>\$ 5,272,580</u>	<u>368,882</u>
<b>FUND BALANCE</b>				
Beginning		<u>368,882</u>		<u>-</u>
Ending		<u>\$ 5,641,462</u>		<u>\$ 368,882</u>

---

# 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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>253,719</u>	<u>269,253</u>	<u>15,534</u>	<u>226,110</u>
<b>EXPENDITURES</b>				
Public safety	<u>422,865</u>	<u>422,573</u>	<u>292</u>	<u>387,140</u>
Total expenditures	<u>422,865</u>	<u>422,573</u>	<u>292</u>	<u>387,140</u>
Revenues over (under) expenditures	(169,146)	(153,320)	15,826	(161,030)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>169,146</u>	<u>169,146</u>	<u>-</u>	<u>154,936</u>
Total other financing sources (uses)	<u>169,146</u>	<u>169,146</u>	<u>-</u>	<u>154,936</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>15,826</u>	<u>\$ 15,826</u>	<u>(6,094)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>31,466</u>		<u>37,560</u>
End of year - June 30		<u>\$ 47,292</u>		<u>\$ 31,466</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>1,766,000</u>	<u>1,919,687</u>	<u>153,687</u>	<u>1,469,178</u>
<b>EXPENDITURES</b>				
Public safety	<u>2,207,500</u>	<u>2,207,297</u>	203	<u>2,085,389</u>
Total expenditures	<u>2,207,500</u>	<u>2,207,297</u>	203	<u>2,085,389</u>
Revenues over (under) expenditures	(441,500)	(287,610)	153,890	(616,211)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>441,500</u>	<u>441,500</u>	-	<u>485,982</u>
Total other financing sources (uses)	<u>441,500</u>	<u>441,500</u>	-	<u>485,982</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	153,890	<u>\$ 153,890</u>	(130,229)
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>10,835</u>		<u>141,064</u>
End of year - June 30		<u>\$ 164,725</u>		<u>\$ 10,835</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>619,794</u>	<u>628,716</u>	<u>8,922</u>	<u>569,937</u>
<b>EXPENDITURES</b>				
Public safety	<u>1,058,990</u>	<u>1,058,624</u>	<u>366</u>	<u>1,051,298</u>
Total expenditures	<u>1,058,990</u>	<u>1,058,624</u>	<u>366</u>	<u>1,051,298</u>
Revenues over (under) expenditures	(439,196)	(429,908)	9,288	(481,361)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>439,196</u>	<u>439,196</u>	-	<u>434,561</u>
Total other financing sources (uses)	<u>439,196</u>	<u>439,196</u>	-	<u>434,561</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>9,288</u>	<u>\$ 9,288</u>	<u>(46,800)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>43,038</u>		<u>89,838</u>
End of year - June 30		<u>\$ 52,326</u>		<u>\$ 43,038</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>538,914</u>	<u>616,715</u>	<u>77,801</u>	<u>497,531</u>
<b>EXPENDITURES</b>				
Public safety	<u>898,190</u>	<u>897,830</u>	<u>360</u>	<u>837,145</u>
Total expenditures	<u>898,190</u>	<u>897,830</u>	<u>360</u>	<u>837,145</u>
Revenues over (under) expenditures	(359,276)	(281,115)	78,161	(339,614)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>359,276</u>	<u>359,276</u>	<u>-</u>	<u>334,876</u>
Total other financing sources (uses)	<u>359,276</u>	<u>359,276</u>	<u>-</u>	<u>334,876</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>78,161</u>	<u>\$ 78,161</u>	<u>(4,738)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>8,742</u>		<u>13,480</u>
End of year - June 30		<u>\$ 86,903</u>		<u>\$ 8,742</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>64,542</u>	<u>60,085</u>	<u>(4,457)</u>	<u>52,420</u>
<b>EXPENDITURES</b>				
Public safety	114,737	114,500	237	133,852
Total expenditures	<u>114,737</u>	<u>114,500</u>	<u>237</u>	<u>133,852</u>
Revenues over (under) expenditures	(50,195)	(54,415)	(4,220)	(81,432)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	50,195	50,195	-	66,358
Total other financing sources (uses)	<u>50,195</u>	<u>50,195</u>	<u>-</u>	<u>66,358</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>(4,220)</u>	<u>\$ (4,220)</u>	<u>(15,074)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>234</u>		<u>15,308</u>
End of year - June 30		<u>\$ (3,986)</u>		<u>\$ 234</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>2,828,290</u>	<u>2,886,812</u>	<u>58,522</u>	<u>2,488,382</u>
<b>EXPENDITURES</b>				
Public safety	<u>3,535,363</u>	<u>3,532,400</u>	<u>2,963</u>	<u>3,327,430</u>
Total expenditures	<u>3,535,363</u>	<u>3,532,400</u>	<u>2,963</u>	<u>3,327,430</u>
Revenues over (under) expenditures	(707,073)	(645,588)	61,485	(839,048)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>707,073</u>	<u>707,073</u>	-	<u>665,633</u>
Total other financing sources (uses)	<u>707,073</u>	<u>707,073</u>	-	<u>665,633</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	61,485	<u>\$ 61,485</u>	(173,415)
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>113,549</u>		<u>286,964</u>
End of year - June 30		<u>\$ 175,034</u>		<u>\$ 113,549</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>294,705</u>	<u>319,116</u>	<u>24,411</u>	<u>254,438</u>
<b>EXPENDITURES</b>				
Public safety	<u>491,175</u>	<u>490,968</u>	<u>207</u>	<u>418,109</u>
Total expenditures	<u>491,175</u>	<u>490,968</u>	<u>207</u>	<u>418,109</u>
Revenues over (under) expenditures	(196,470)	(171,852)	24,618	(163,671)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>196,470</u>	<u>196,470</u>	-	<u>167,270</u>
Total other financing sources (uses)	<u>196,470</u>	<u>196,470</u>	-	<u>167,270</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>24,618</u>	<u>\$ 24,618</u>	<u>3,599</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>26,429</u>		<u>22,830</u>
End of year - June 30		<u>\$ 51,047</u>		<u>\$ 26,429</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>237,258</u>	<u>250,556</u>	<u>13,298</u>	<u>203,044</u>
<b>EXPENDITURES</b>				
Public safety	<u>395,430</u>	<u>395,217</u>	213	<u>358,725</u>
Total expenditures	<u>395,430</u>	<u>395,217</u>	<u>213</u>	<u>358,725</u>
Revenues over (under) expenditures	(158,172)	(144,661)	13,511	(155,681)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>158,172</u>	<u>158,172</u>	-	<u>143,532</u>
Total other financing sources (uses)	<u>158,172</u>	<u>158,172</u>	<u>-</u>	<u>143,532</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	13,511	<u>\$ 13,511</u>	(12,149)
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>9,769</u>		<u>21,918</u>
End of year - June 30		<u>\$ 23,280</u>		<u>\$ 9,769</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>642,600</u>	<u>655,167</u>	<u>12,567</u>	<u>457,542</u>
<b>EXPENDITURES</b>				
Public safety	<u>1,071,000</u>	<u>1,070,745</u>	<u>255</u>	<u>861,065</u>
Total expenditures	<u>1,071,000</u>	<u>1,070,745</u>	<u>255</u>	<u>861,065</u>
Revenues over (under) expenditures	(428,400)	(415,578)	12,822	(403,523)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>428,400</u>	<u>428,400</u>	<u>-</u>	<u>349,569</u>
Total other financing sources (uses)	<u>428,400</u>	<u>428,400</u>	<u>-</u>	<u>349,569</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>12,822</u>	<u>\$ 12,822</u>	<u>(53,954)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>3,931</u>		<u>57,885</u>
End of year - June 30		<u>\$ 16,753</u>		<u>\$ 3,931</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 33,292
Local option sales tax	-	-	-	9,624
Investment earnings	-	-	-	3
Total revenues	-	-	-	42,919
<b>EXPENDITURES</b>				
Public safety	-	-	-	124,550
Total expenditures	-	-	-	124,550
Revenues over (under) expenditures	-	-	-	(81,631)
<b>OTHER FINANCING SOURCES</b>				
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
<b>APPROPRIATED FUND BALANCE</b>	1,932	-	(1,932)	-
Revenues and appropriated fund balance over (under) expenditures	\$ -	(1,931)	\$ (1,931)	(22,152)
<b>FUND BALANCE</b>				
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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>207,480</u>	<u>204,866</u>	<u>(2,614)</u>	<u>176,189</u>
<b>EXPENDITURES</b>				
Public safety	<u>345,800</u>	<u>345,468</u>	<u>332</u>	<u>348,331</u>
Total expenditures	<u>345,800</u>	<u>345,468</u>	<u>332</u>	<u>348,331</u>
Revenues over (under) expenditures	(138,320)	(140,602)	(2,282)	(172,142)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>138,320</u>	<u>138,320</u>	-	<u>153,410</u>
Total other financing sources (uses)	<u>138,320</u>	<u>138,320</u>	-	<u>153,410</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>(2,282)</u>	<u>\$ (2,282)</u>	<u>(18,732)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>5,812</u>		<u>24,544</u>
End of year - June 30		<u>\$ 3,530</u>		<u>\$ 5,812</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>1,375,193</u>	<u>1,461,352</u>	<u>86,159</u>	<u>1,212,658</u>
<b>EXPENDITURES</b>				
Public safety	<u>1,722,991</u>	<u>1,721,477</u>	1,514	<u>1,531,990</u>
Total expenditures	<u>1,722,991</u>	<u>1,721,477</u>	<u>1,514</u>	<u>1,531,990</u>
Revenues over (under) expenditures	(347,798)	(260,125)	87,673	(319,332)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>347,798</u>	<u>347,798</u>	-	<u>309,620</u>
Total other financing sources (uses)	<u>347,798</u>	<u>347,798</u>	<u>-</u>	<u>309,620</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	87,673	<u>\$ 87,673</u>	(9,712)
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>141,260</u>		<u>150,972</u>
End of year - June 30		<u>\$ 228,933</u>		<u>\$ 141,260</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>230,045</u>	<u>223,603</u>	<u>(6,442)</u>	<u>161,576</u>
<b>EXPENDITURES</b>				
Public safety	<u>386,875</u>	<u>386,570</u>	<u>305</u>	<u>323,745</u>
Total expenditures	<u>386,875</u>	<u>386,570</u>	<u>305</u>	<u>323,745</u>
Revenues over (under) expenditures	(156,830)	(162,967)	(6,137)	(162,169)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>156,830</u>	<u>156,830</u>	<u>-</u>	<u>133,353</u>
Total other financing sources (uses)	<u>156,830</u>	<u>156,830</u>	<u>-</u>	<u>133,353</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>(6,137)</u>	<u>\$ (6,137)</u>	<u>(28,816)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>-</u>		<u>28,816</u>
End of year - June 30		<u>\$ (6,137)</u>		<u>\$ -</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>2,558,387</u>	<u>2,647,496</u>	<u>89,109</u>	<u>2,297,784</u>
<b>EXPENDITURES</b>				
Public safety	<u>3,197,984</u>	<u>3,196,020</u>	<u>1,964</u>	<u>3,022,071</u>
Total expenditures	<u>3,197,984</u>	<u>3,196,020</u>	<u>1,964</u>	<u>3,022,071</u>
Revenues over (under) expenditures	(639,597)	(548,524)	91,073	(724,287)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>639,597</u>	<u>639,597</u>	-	<u>604,457</u>
Total other financing sources (uses)	<u>639,597</u>	<u>639,597</u>	-	<u>604,457</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>91,073</u>	<u>\$ 91,073</u>	<u>(119,830)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>150,893</u>		<u>270,723</u>
End of year - June 30		<u>\$ 241,966</u>		<u>\$ 150,893</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>1,067,321</u>	<u>1,137,161</u>	<u>69,840</u>	<u>1,022,263</u>
<b>EXPENDITURES</b>				
Public safety	<u>1,334,151</u>	<u>1,332,631</u>	<u>1,520</u>	<u>1,275,356</u>
Total expenditures	<u>1,334,151</u>	<u>1,332,631</u>	<u>1,520</u>	<u>1,275,356</u>
Revenues over (under) expenditures	(266,830)	(195,470)	71,360	(253,093)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>266,830</u>	<u>266,830</u>	-	<u>255,204</u>
Total other financing sources (uses)	<u>266,830</u>	<u>266,830</u>	-	<u>255,204</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>71,360</u>	<u>\$ 71,360</u>	<u>2,111</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>210,582</u>		<u>208,471</u>
End of year - June 30		<u>\$ 281,942</u>		<u>\$ 210,582</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>2,651,275</u>	<u>2,715,080</u>	<u>63,805</u>	<u>2,201,882</u>
<b>EXPENDITURES</b>				
Public safety	<u>3,314,094</u>	<u>3,312,112</u>	<u>1,982</u>	<u>3,129,932</u>
Total expenditures	<u>3,314,094</u>	<u>3,312,112</u>	<u>1,982</u>	<u>3,129,932</u>
Revenues over (under) expenditures	(662,819)	(597,032)	65,787	(928,050)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>662,819</u>	<u>662,819</u>	-	<u>728,310</u>
Total other financing sources (uses)	<u>662,819</u>	<u>662,819</u>	-	<u>728,310</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>65,787</u>	<u>\$ 65,787</u>	<u>(199,740)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>2,597</u>		<u>202,337</u>
End of year - June 30		<u>\$ 68,384</u>		<u>\$ 2,597</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>5,512,281</u>	<u>5,972,758</u>	<u>460,477</u>	<u>3,827,178</u>
<b>EXPENDITURES</b>				
Public safety	<u>6,898,184</u>	<u>6,889,324</u>	<u>8,860</u>	<u>5,186,114</u>
Total expenditures	<u>6,898,184</u>	<u>6,889,324</u>	<u>8,860</u>	<u>5,186,114</u>
Revenues over (under) expenditures	(1,385,903)	(916,566)	469,337	(1,358,936)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>1,387,835</u>	<u>1,387,836</u>	<u>1</u>	<u>1,043,568</u>
Total other financing sources (uses)	<u>1,387,835</u>	<u>1,387,836</u>	<u>1</u>	<u>1,043,568</u>
<b>APPROPRIATED FUND BALANCE</b>				
	<u>(1,932)</u>	<u>-</u>	<u>1,932</u>	<u>-</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>471,270</u>	<u>\$ 471,270</u>	<u>(315,368)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>92,926</u>		<u>408,294</u>
End of year - June 30		<u>\$ 564,196</u>		<u>\$ 92,926</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>679,196</u>	<u>705,025</u>	<u>25,829</u>	<u>553,008</u>
<b>EXPENDITURES</b>				
Public safety	<u>1,140,660</u>	<u>1,140,312</u>	<u>348</u>	<u>1,004,297</u>
Total expenditures	<u>1,140,660</u>	<u>1,140,312</u>	<u>348</u>	<u>1,004,297</u>
Revenues over (under) expenditures	(461,464)	(435,287)	26,177	(451,289)
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	<u>461,464</u>	<u>461,464</u>	<u>-</u>	<u>408,573</u>
Total other financing sources (uses)	<u>461,464</u>	<u>461,464</u>	<u>-</u>	<u>408,573</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>26,177</u>	<u>\$ 26,177</u>	<u>(42,716)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>39,123</u>		<u>81,839</u>
End of year - June 30		<u>\$ 65,300</u>		<u>\$ 39,123</u>

**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
<b>REVENUES</b>				
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
<b>FUND BALANCE</b>				
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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
Permits and fees	\$ 140,000	\$ 120,794	\$ (19,206)	\$ 152,881
Total revenues	<u>140,000</u>	<u>120,794</u>	<u>(19,206)</u>	<u>152,881</u>
<b>EXPENDITURES</b>				
General government	130,000	36,750	93,250	29,830
Total expenditures	<u>130,000</u>	<u>36,750</u>	<u>93,250</u>	<u>29,830</u>
Revenues over (under) expenditures	10,000	84,044	74,044	123,051
<b>APPROPRIATED FUND BALANCE</b>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>84,044</u>	<u>\$ 84,044</u>	<u>123,051</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>544,320</u>		<u>421,269</u>
End of year - June 30		<u>\$ 628,364</u>		<u>\$ 544,320</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
Miscellaneous	\$ 578,658	\$ 578,658	\$ -	\$ 763,241
Total revenues	<u>578,658</u>	<u>578,658</u>	<u>-</u>	<u>763,241</u>
<b>EXPENDITURES</b>				
Public safety	578,658	561,177	17,481	767,474
Total expenditures	<u>578,658</u>	<u>561,177</u>	<u>17,481</u>	<u>767,474</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	17,481	<u>\$ 17,481</u>	(4,233)
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>4,652</u>		<u>8,885</u>
End of year - June 30		<u>\$ 22,133</u>		<u>\$ 4,652</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
Miscellaneous	\$ 636,172	\$ 636,171	\$ (1)	\$ 525,053
Total revenues	<u>636,172</u>	<u>636,171</u>	<u>(1)</u>	<u>525,053</u>
<b>EXPENDITURES</b>				
Human services	636,172	593,011	43,161	539,538
Total expenditures	<u>636,172</u>	<u>593,011</u>	<u>43,161</u>	<u>539,538</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>43,160</u>	<u>\$ 43,160</u>	<u>(14,485)</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>157,903</u>		<u>172,388</u>
End of year - June 30		<u>\$ 201,063</u>		<u>\$ 157,903</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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	<u>170,847</u>	<u>137,474</u>	<u>(33,373)</u>	<u>611,870</u>
<b>EXPENDITURES</b>				
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	<u>1,258,774</u>	<u>507,207</u>	<u>751,567</u>	<u>522,051</u>
Revenues over (under) expenditures	(1,087,927)	(369,733)	718,194	89,819
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	-	1,808	1,808	4,686
Total other financing sources (uses)	<u>-</u>	<u>1,808</u>	<u>1,808</u>	<u>4,686</u>
<b>APPROPRIATED FUND BALANCE</b>	<u>1,087,927</u>	<u>-</u>	<u>(1,087,927)</u>	<u>-</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>(367,925)</u>	<u>\$ (367,925)</u>	<u>94,505</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>2,010,337</u>		<u>1,915,832</u>
End of year - June 30		<u>\$ 1,642,412</u>		<u>\$ 2,010,337</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
Miscellaneous	\$ 1,100,000	\$ 964,966	\$ (135,034)	\$ 966,508
Total revenues	<u>1,100,000</u>	<u>964,966</u>	<u>(135,034)</u>	<u>966,508</u>
<b>EXPENDITURES</b>				
Education	1,100,000	964,966	135,034	966,508
Total expenditures	<u>1,100,000</u>	<u>964,966</u>	<u>135,034</u>	<u>966,508</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		-		-
End of year - June 30		<u>\$ -</u>		<u>\$ -</u>

**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)
<b>REVENUES</b>					
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	<u>2,724,783</u>	<u>4,998,895</u>	<u>1,645,878</u>	<u>6,644,773</u>	<u>3,919,990</u>
<b>EXPENDITURES</b>					
Opioid Abuse Mitigation	2,724,783	937,195	802,809	1,740,004	984,779
Total expenditures	<u>2,724,783</u>	<u>937,195</u>	<u>802,809</u>	<u>1,740,004</u>	<u>984,779</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 4,061,700</u>	843,069	<u>\$ 4,904,769</u>	<u>\$ 4,904,769</u>
<b>FUND BALANCE</b>					
Beginning of year - July 1			2,937,847		
Adjustment to Fund Balance			1,123,853		
Beginning of Year Restated			<u>4,061,700</u>		
End of year - June 30			<u>\$ 4,904,769</u>		

**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
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
Transfers to other funds	(150,000)	(150,000)	-	-
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>125,000</u>
<b>APPROPRIATED FUND BALANCE</b>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>-</u>
Revenues and appropriated fund balance over (under) expenditures	<u>\$ -</u>	<u>(25,000)</u>	<u>\$ (25,000)</u>	<u>125,000</u>
<b>FUND BALANCE</b>				
Beginning of year - July 1		<u>125,000</u>		<u>-</u>
End of year - June 30		<u>\$ 100,000</u>		<u>\$ 125,000</u>

**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				Variance Positive (Negative)
	Project Authorization	Prior Years	Current Year	Total To Date	
<b>REVENUES</b>					
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)
<b>EXPENDITURES</b>					
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 Coronavirus 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)

**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)
<b>OTHER FINANCING SOURCES (USES)</b>					
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)	<u>(41,774,239)</u>	<u>(24,630,245)</u>	<u>(6,561,238)</u>	<u>(31,191,483)</u>	<u>10,582,756</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 2,439,776</u>	208,992	<u>\$ 2,648,768</u>	<u>\$ 2,648,768</u>
<b>FUND BALANCE</b>					
Beginning of year - July 1			<u>2,439,776</u>		
End of year - June 30			<u>\$ 2,648,768</u>		

---

# 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).



**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				Variance Positive (Negative)
	Project Authorization	Prior Years	Current Year	Total To Date	
<b>REVENUES</b>					
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	<u>40,148,167</u>	<u>22,715,373</u>	<u>5,747,085</u>	<u>28,462,458</u>	<u>(11,685,709)</u>
<b>EXPENDITURES</b>					
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	-

**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)
<b>Cultural and Recreation</b>					
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
<b>Economic and Physical Development</b>					
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
<b>Education</b>					
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

**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	<u>591,359,140</u>	<u>282,701,093</u>	<u>108,628,268</u>	<u>391,329,361</u>	<u>200,029,779</u>
Revenues under expenditures	<u>(551,210,973)</u>	<u>(259,985,720)</u>	<u>(102,881,183)</u>	<u>(362,866,903)</u>	<u>188,344,070</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
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)	<u>551,210,973</u>	<u>443,403,672</u>	<u>23,023,499</u>	<u>466,427,171</u>	<u>(84,783,802)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 183,417,952</u>	<u>(79,857,684)</u>	<u>\$ 103,560,268</u>	<u>\$ 103,560,268</u>
<b>FUND BALANCE</b>					
Beginning of year - July 1			<u>183,417,952</u>		
End of year - June 30			<u>\$ 103,560,268</u>		



---

# 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.



**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
<b>REVENUES</b>				
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	<u>84,594,115</u>	<u>84,716,814</u>	<u>122,699</u>	<u>79,530,510</u>
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	<u>620,000</u>	<u>7,058,093</u>	<u>6,438,093</u>	<u>7,679,469</u>
Total revenues	<u>85,214,115</u>	<u>91,774,907</u>	<u>6,560,792</u>	<u>87,209,979</u>
<b>EXPENDITURES</b>				
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	<u>86,264,763</u>	<u>72,526,206</u>	<u>13,738,557</u>	<u>69,314,671</u>
Revenues over (under) expenditures	<u>(1,050,648)</u>	<u>19,248,701</u>	<u>20,299,349</u>	<u>17,895,308</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	<u>(4,380,686)</u>	<u>(3,709,421)</u>	<u>671,265</u>	<u>(29,955,981)</u>
<b>APPROPRIATED FUND BALANCE</b>				
	<u>(5,431,334)</u>	<u>-</u>	<u>5,431,334</u>	<u>-</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ (10,862,668)</u>	<u>\$ 15,539,280</u>	<u>\$ 26,401,948</u>	<u>\$ (12,060,673)</u>

**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
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out Water and Sewer Operating Fund	\$ -	\$ -	\$ -	\$ (17,071,897)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,071,897)</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,071,897)</u>

**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
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	<u>(6,577,354)</u>	<u>4,958,518</u>	<u>11,535,872</u>	<u>(420,616)</u>
<b>APPROPRIATED FUND BALANCE</b>	<u>(6,577,354)</u>	<u>-</u>	<u>6,577,354</u>	<u>-</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ (13,154,708)</u>	<u>\$ 4,958,518</u>	<u>\$ 18,113,226</u>	<u>\$ (420,616)</u>

**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)
<b>REVENUES</b>					
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)
<b>EXPENDITURES</b>					
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

**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
<b>Total expenditures</b>	<b>670,603,254</b>	<b>426,371,350</b>	<b>52,879,914</b>	<b>479,251,264</b>	<b>191,351,990</b>
Revenues over expenditures	(597,219,218)	(420,499,034)	(22,428,041)	(442,927,075)	154,292,143
<b>OTHER FINANCING SOURCES</b>					
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)
<b>Total other financing sources</b>	<b>597,219,218</b>	<b>540,300,196</b>	<b>16,868,840</b>	<b>557,169,036</b>	<b>(40,050,182)</b>
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
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>		
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	<u>14,938,597</u>	<u>(6,607,146)</u>
<b>Reconciling items</b>		
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	<u>45,399,073</u>	<u>23,670,149</u>
Change in net position	<u>\$ 60,337,670</u>	<u>\$ 17,063,003</u>

**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
<b>REVENUES</b>				
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	<u>13,636,704</u>	<u>14,067,404</u>	<u>430,700</u>	<u>10,872,901</u>
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	<u>100,000</u>	<u>646,295</u>	<u>546,295</u>	<u>670,585</u>
Total revenues	<u>13,736,704</u>	<u>14,713,699</u>	<u>976,995</u>	<u>11,543,486</u>
<b>EXPENDITURES</b>				
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	<u>12,789,772</u>	<u>11,626,901</u>	<u>1,162,871</u>	<u>9,946,784</u>
Revenues over (under) expenditures	<u>946,932</u>	<u>3,086,798</u>	<u>2,139,866</u>	<u>1,596,702</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	<u>(750,000)</u>	<u>(750,000)</u>	<u>-</u>	<u>(562,200)</u>
<b>APPROPRIATED FUND BALANCE</b>	<u>196,932</u>	<u>-</u>	<u>(196,932)</u>	<u>-</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ 393,864</u>	<u>\$ 2,336,798</u>	<u>\$ 1,942,934</u>	<u>\$ 1,034,502</u>

**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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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)
<b>EXPENDITURES</b>					
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	<u>6,671,300</u>	<u>3,730,871</u>	<u>55,321</u>	<u>3,786,192</u>	<u>2,885,108</u>
Revenues over expenditures	<u>(6,671,300)</u>	<u>(3,730,871)</u>	<u>(55,321)</u>	<u>(3,786,192)</u>	<u>2,885,108</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers from water and sewer operating fund	6,671,300	5,271,300	1,400,000	6,671,300	-
Total other financing sources	<u>6,671,300</u>	<u>5,271,300</u>	<u>1,400,000</u>	<u>6,671,300</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 1,540,429</u>	<u>1,344,679</u>	<u>\$ 2,885,108</u>	<u>\$ 2,885,108</u>
<b>FUND BALANCE</b>					
Beginning of year - July 1			<u>1,540,429</u>		
End of year - June 30			<u>\$ 2,885,108</u>		

**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
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>		
Operating Fund	\$ 2,336,798	\$ 1,034,502
Solid Waste Capital Fund	1,344,679	(2,312,893)
Total	<u>3,681,477</u>	<u>(1,278,391)</u>
<b>Reconciling items</b>		
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	<u>(1,109,455)</u>	<u>3,915,349</u>
Change in net position	<u>\$ 2,572,022</u>	<u>\$ 2,636,958</u>



---

# 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.



**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
<b>REVENUES</b>				
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
<b>EXPENDITURES</b>				
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
<b>APPROPRIATED FUND BALANCE</b>				
	4,300,000	-	(4,300,000)	-
Revenues and appropriated fund balance over (under) expenditures	\$ -	\$ (4,650,006)	\$ (4,650,006)	\$ 89,115
<b>Reconciliation from budgetary basis (modified accrual) to full accrual basis</b>				
Revenues over expenditures		\$ (4,650,006)		\$ 89,115
Increase (decrease) in health benefit claims payable		(9,560)		(25,446)
<b>Change in net position</b>		\$ (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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
Operating revenues				
Interfund charges and employee contributions	\$ 795,408	\$ 799,979	\$ 4,571	\$ 680,107
Insurance Reimbursement	-	-	-	7,474
Total	<u>795,408</u>	<u>799,979</u>	<u>4,571</u>	<u>687,581</u>
Nonoperating revenues				
Investment earnings	9,017	72,172	63,155	68,378
Total revenues	<u>804,425</u>	<u>872,151</u>	<u>67,726</u>	<u>755,959</u>
<b>EXPENDITURES</b>				
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	<u>804,425</u>	<u>473,592</u>	<u>330,833</u>	<u>785,174</u>
Revenues over (under) expenditures	<u>-</u>	<u>398,559</u>	<u>398,559</u>	<u>(29,215)</u>
<b>Reconciliation from budgetary basis (modified accrual) to full accrual basis</b>				
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		<u>(15,079)</u>		<u>(24,003)</u>
<b>Change in net position</b>		<u>\$ 612,903</u>		<u>\$ (20,488)</u>

**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		Variance Positive (Negative)	2024
	Final Budget	Actual		Actual
<b>REVENUES</b>				
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
<b>EXPENDITURES</b>				
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
<b>APPROPRIATED FUND BALANCE</b>				
	112,330	-	(112,330)	-
Revenues and appropriated fund balance over (under) expenditures	\$ -	\$ 221,982	\$ 221,982	\$ 429,782
<b>Reconciliation from budgetary basis (modified accrual) to full accrual basis</b>				
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)
<b>Change in net position</b>		\$ 171,164		\$ 320,494



---

# 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.



**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

	<u>2025</u>	<u>2024</u>
<b>ADDITIONS</b>		
Operating revenues		
Employer contributions	\$ 2,981,045	\$ 2,761,020
Net investment income	320,784	63,760
Total revenues	<u>3,301,829</u>	<u>2,824,780</u>
<b>DEDUCTIONS</b>		
Operating expenses		
Employee benefits	<u>1,772,203</u>	<u>1,639,110</u>
Revenues under expenses	1,529,626	1,185,670
<b>NET POSITION</b>		
Beginning of year-July 1	6,301,414	5,115,744
End of year-June 30	<u>\$ 7,831,040</u>	<u>\$ 6,301,414</u>
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

	<u>2025</u>	<u>2024</u>
<b>ADDITIONS</b>		
Operating revenues		
Employer contributions	\$ 4,487,718	\$ 7,441,924
Net investment income	<u>7,682,268</u>	<u>6,745,335</u>
Total revenues	<u>12,169,986</u>	<u>14,187,259</u>
<b>DEDUCTIONS</b>		
Operating expenses		
Employee benefits	<u>4,487,718</u>	<u>4,322,657</u>
Revenues under expenses	7,682,268	9,864,602
<b>NET POSITION</b>		
Beginning of year-July 1	<u>71,562,727</u>	<u>61,698,125</u>
End of year-June 30	<u>\$ 79,244,995</u>	<u>\$ 71,562,727</u>
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**



**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	-
	<u>\$ 1,325,191</u>	<u>\$ 246,142,163</u>	<u>\$ 246,525,595</u>	<u>\$ 941,759</u>
Less: Allowance for uncollectible ad valorem taxes receivable				(254,769)
Ad valorem taxes receivable (net)				<u>\$ 686,990</u>
Reconcilement with revenues				
Taxes - ad valorem				<u>\$ 247,329,501</u>
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				<u>(803,906)</u>
Total collections and credits				<u>\$ 246,525,595</u>

**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	<u>41,733,877,853</u>		<u>245,369,941</u>	<u>219,813,170</u>	<u>25,556,771</u>
Discoveries					
Property taxed at current year's rate	116,345,570	0.5880	684,112	684,111	-
Total	<u>116,345,570</u>		<u>684,112</u>	<u>684,111</u>	<u>-</u>
Abatements					
Property taxed at current year's rate	63,369,782	0.5880	372,614	372,614	-
Total	<u>63,369,782</u>		<u>372,614</u>	<u>372,614</u>	<u>-</u>
Total property valuation	<u>\$ 41,786,853,641</u>				
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			<u>(343,237)</u>	<u>(343,237)</u>	<u>-</u>
Total collections and credits for 2024-2025			<u>\$ 245,837,359</u>	<u>\$ 220,280,588</u>	<u>\$ 25,556,771</u>
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		
	<u>37,436,856,571</u>	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
	<u>4,349,997,070</u>		<u>25,556,771</u>
Total	<u>\$ 41,786,853,641</u>		<u>\$ 245,681,439</u>

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	<u>\$ 16,192,753</u>

---

# 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



Table 1

**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

Table 2

**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
<b>Expenses</b>										
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
<b>Total Governmental Activities</b>	<b>\$ 244,461,047</b>	<b>\$ 256,069,081</b>	<b>\$ 259,375,044</b>	<b>\$ 296,465,229</b>	<b>\$ 344,707,213</b>	<b>\$ 328,055,812</b>	<b>\$ 331,006,909</b>	<b>\$ 367,584,842</b>	<b>\$ 464,228,109</b>	<b>\$ 525,745,841</b>
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	-	-	-	-	-	-	-	-
<b>Total Business-type Activities</b>	<b>42,390,623</b>	<b>49,502,462</b>	<b>51,322,627</b>	<b>55,813,442</b>	<b>60,721,696</b>	<b>39,918,646</b>	<b>75,156,980</b>	<b>80,139,024</b>	<b>96,251,786</b>	<b>142,105,928</b>
<b>Total Expenses</b>	<b>\$ 286,851,670</b>	<b>\$ 305,571,543</b>	<b>\$ 310,697,671</b>	<b>\$ 352,278,671</b>	<b>\$ 405,428,909</b>	<b>\$ 367,974,458</b>	<b>\$ 406,163,889</b>	<b>\$ 447,723,866</b>	<b>\$ 560,479,895</b>	<b>\$ 667,851,769</b>
<b>Program Revenues</b>										
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
<b>Total Governmental Activities</b>	<b>\$ 53,690,624</b>	<b>\$ 56,411,787</b>	<b>\$ 56,093,019</b>	<b>\$ 58,322,664</b>	<b>\$ 65,287,370</b>	<b>\$ 75,817,374</b>	<b>\$ 81,619,048</b>	<b>\$ 93,875,489</b>	<b>\$ 81,875,987</b>	<b>\$ 84,401,970</b>
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
<b>Total Business-type Activities</b>	<b>\$ 63,055,055</b>	<b>\$ 69,515,954</b>	<b>\$ 64,705,767</b>	<b>\$ 69,451,608</b>	<b>\$ 74,529,583</b>	<b>\$ 57,461,945</b>	<b>\$ 105,049,247</b>	<b>\$ 106,035,651</b>	<b>\$ 106,048,740</b>	<b>\$ 191,249,179</b>
<b>Total Primary Revenues</b>	<b>\$ 116,745,679</b>	<b>\$ 125,927,741</b>	<b>\$ 120,798,786</b>	<b>\$ 127,774,272</b>	<b>\$ 139,816,953</b>	<b>\$ 133,279,319</b>	<b>\$ 186,668,295</b>	<b>\$ 199,911,140</b>	<b>\$ 187,924,727</b>	<b>\$ 275,651,149</b>
<b>Net (Expense) /Revenue</b>										
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
<b>Total primary government net expense</b>	<b>\$ (170,105,991)</b>	<b>\$ (179,643,802)</b>	<b>\$ (189,898,885)</b>	<b>\$ (224,504,399)</b>	<b>\$ (265,595,676)</b>	<b>\$ (235,695,139)</b>	<b>\$ (219,495,594)</b>	<b>\$ (247,812,726)</b>	<b>\$ (372,555,168)</b>	<b>\$ (392,200,620)</b>

Note: Beginning in fiscal year 2020, General Government revenues were reported separately from Other Activities.

Table 2 (continued)

**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
<b>General Revenues</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total general revenues and transfers</b>	<b>232,525,749</b>	<b>241,087,293</b>	<b>254,353,073</b>	<b>253,305,059</b>	<b>263,879,779</b>	<b>278,653,902</b>	<b>305,325,783</b>	<b>330,118,497</b>	<b>351,895,903</b>	<b>357,122,349</b>
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
<b>Total Business-type activities</b>	<b>750,816</b>	<b>332,838</b>	<b>1,268,186</b>	<b>4,988,057</b>	<b>2,887,113</b>	<b>918,125</b>	<b>(649,015)</b>	<b>4,823,111</b>	<b>9,979,941</b>	<b>13,229,175</b>
<b>Total primary government</b>	<b>\$ 233,276,565</b>	<b>\$ 241,420,131</b>	<b>\$ 255,621,259</b>	<b>\$ 258,293,116</b>	<b>\$ 266,766,892</b>	<b>\$ 279,572,027</b>	<b>\$ 304,676,768</b>	<b>\$ 334,941,608</b>	<b>\$ 361,875,844</b>	<b>\$ 370,351,524</b>
<b>Change in Net Position</b>										
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
<b>Total Change in Net Position</b>	<b>\$ 63,170,574</b>	<b>\$ 61,776,329</b>	<b>\$ 65,722,374</b>	<b>\$ 33,790,717</b>	<b>\$ 1,151,216</b>	<b>\$ 43,876,888</b>	<b>\$ 85,181,174</b>	<b>\$ 87,128,882</b>	<b>\$ (10,679,324)</b>	<b>\$ (21,849,096)</b>

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	<u>\$ 92,471,195</u>	<u>\$ 100,765,193</u>	<u>\$ 112,877,349</u>	<u>\$ 109,374,069</u>	<u>\$ 128,046,532</u>	<u>\$ 131,560,278</u>	<u>\$ 135,071,379</u>	<u>\$ 167,680,564</u>	<u>\$ 151,997,735</u>	<u>\$ 150,081,499</u>
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	<u>\$ 64,781,571</u>	<u>\$ 46,059,536</u>	<u>\$ 87,167,533</u>	<u>\$ 47,465,887</u>	<u>\$ 123,680,177</u>	<u>\$ 104,252,401</u>	<u>\$ 102,726,458</u>	<u>\$ 237,392,475</u>	<u>\$ 193,763,254</u>	<u>\$ 115,880,472</u>

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
<b>Revenues</b>										
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
<b>Total Revenues</b>	<b>287,443,574</b>	<b>298,145,562</b>	<b>310,904,630</b>	<b>320,184,473</b>	<b>324,356,557</b>	<b>355,141,404</b>	<b>384,799,186</b>	<b>423,884,669</b>	<b>436,141,999</b>	<b>448,384,739</b>
<b>Expenditures</b>										
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
<b>Total Expenditures</b>	<b>282,237,104</b>	<b>306,817,982</b>	<b>309,808,099</b>	<b>361,281,194</b>	<b>364,113,753</b>	<b>375,709,037</b>	<b>399,635,111</b>	<b>417,299,695</b>	<b>499,346,971</b>	<b>524,319,022</b>
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)
<b>Other Financing Sources (Uses)</b>										
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)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,114,440)</b>	<b>(1,755,617)</b>	<b>52,123,622</b>	<b>(2,108,205)</b>	<b>134,643,949</b>	<b>4,608,092</b>	<b>19,901,583</b>	<b>160,690,228</b>	<b>3,892,922</b>	<b>(8,767,211)</b>
<b>Net change in fund balances</b>	<b>\$ 4,092,030</b>	<b>\$ (10,428,037)</b>	<b>\$ 53,220,153</b>	<b>\$ (43,204,926)</b>	<b>\$ 94,886,753</b>	<b>\$ (15,959,541)</b>	<b>\$ 5,065,658</b>	<b>\$ 167,275,202</b>	<b>\$ (59,312,050)</b>	<b>\$ (84,701,494)</b>
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)**

	<b>Fiscal Year</b>									
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
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
<b>Total</b>	<b>\$ 187,270,832</b>	<b>\$ 190,062,198</b>	<b>\$ 199,815,824</b>	<b>\$ 193,499,457</b>	<b>\$ 198,284,567</b>	<b>\$ 206,309,193</b>	<b>\$ 218,376,814</b>	<b>\$ 227,726,433</b>	<b>\$ 237,639,699</b>	<b>\$ 247,329,501</b>

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.

Table 7

**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
<b>Taxes Levied by Union County</b>										
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
<b>Overlapping Taxes Levied by Municipalities</b>										
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)**

<b>Fiscal Year</b>	<b>Commercial Construction</b>		<b>Residential Construction</b>	
	<b>Number of Units</b>	<b>Value</b>	<b>Number of Units</b>	<b>Value</b>
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.

Table 10

**Union County, North Carolina  
Principal Property Taxpayers  
Current Year and Nine Years Ago**

Taxpayer	Type of Business	June 30, 2025			June 30, 2016		
		Taxable Assessed Value	Rank	Percentage of Total Assessed Value	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		<u>\$ 1,450,693,302</u>		<u>3.47 %</u>	<u>\$ 705,352,547</u>		<u>2.79 %</u>
Total county-wide assessed valuation		<u>\$ 41,786,853,641</u>			<u>\$ 23,796,785,051</u>		

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	%

Table 12

**Union County, North Carolina**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities					Debt to Assessed Value	Percentage of Personal Income	Debt Per Capita
	General Obligation Bonds	C.O.P.'s and Installment Financing	Lease Liability	Subscription Liability	Total Governmental Activities			
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						Total Primary Government				
	General Obligation Bonds	Revenue Bonds	Other Long-term Obligations	Lease Liability	Subscription Liability	Total Business-Type Activities	Debt Per Water Connections	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.

Table 13

**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.

Table 14

**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									
Debt limit - 8 percent of assessed value	<u>1,903,742,804</u>	<u>1,966,341,124</u>	<u>2,032,455,440</u>	<u>2,098,662,160</u>	<u>2,165,181,120</u>	<u>2,238,518,080</u>	<u>2,935,496,320</u>	<u>3,074,356,160</u>	<u>3,211,089,600</u>	<u>3,342,948,320</u>
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	-	-	-	-	-	-
	<u>380,545,096</u>	<u>450,630,234</u>	<u>416,678,633</u>	<u>371,245,000</u>	<u>453,853,000</u>	<u>369,313,000</u>	<u>353,393,000</u>	<u>481,544,000</u>	<u>448,265,000</u>	<u>447,891,000</u>
Less: Sewer bonds issued and outstanding	-	-	-	-	-	-	-	-	-	-
NC Clean Water Revolving Loan	(9,233,697)	(8,250,000)	(7,500,000)	(6,750,000)	-	-	-	-	-	-
	<u>(9,233,697)</u>	<u>(8,250,000)</u>	<u>(7,500,000)</u>	<u>(6,750,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total amount of debt applicable to debt limit	<u>371,311,399</u>	<u>442,380,234</u>	<u>409,178,633</u>	<u>364,495,000</u>	<u>453,853,000</u>	<u>369,313,000</u>	<u>353,393,000</u>	<u>481,544,000</u>	<u>448,265,000</u>	<u>447,891,000</u>
Legal debt margin	<u>\$ 1,532,431,405</u>	<u>\$ 1,523,960,890</u>	<u>\$ 1,623,276,807</u>	<u>\$ 1,734,167,160</u>	<u>\$ 1,711,328,120</u>	<u>\$ 1,869,205,080</u>	<u>\$ 2,582,103,320</u>	<u>\$ 2,592,812,160</u>	<u>\$ 2,762,824,600</u>	<u>\$ 2,895,057,320</u>
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.	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	Personal					
	Population (1)	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

Table 18

**Union County, North Carolina  
Principal Employers  
Current Year and Nine Years Ago**

<b>Employer</b>	<b>Type of Business</b>	<b>2025</b>		<b>2016</b>	
		<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
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
<b>Governmental activities:</b>										
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 Management	-	-	-	-	-	-	-	-	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
<b>Business-type activities:</b>										
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

Table 20

**Union County, North Carolina**  
**Operating Indicators by Function / Program**  
**Last Ten Fiscal Years**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>General Government:</b>										
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	82,936
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	1,907
Number of phone calls	12,166	11,047	11,215	12,472	12,464	11,336	9,652	11,157	8,870	7,974
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
<b>Business-type Activities:</b>										
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	15,740	15,210
Number of water service connections	46,236	47,489	49,363	50,509	51,961	53,537	55,315	56,789	57,274	58,061
Number of sewer service connections	33,631	34,711	36,402	37,319	38,834	40,169	41,742	43,002	43,587	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
<b>General Government:</b>										
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
<b>Business-type activities:</b>										
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

---

# Compliance Section

---



**Report of Independent Auditor on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

To the Board of County Commissioners  
Union County, North Carolina

We have audited, in accordance with the 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, the 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, and have issued our report thereon dated November 6, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County’s 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 opinions on the financial statements, 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.

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. 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, significant deficiencies or material weaknesses may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cherry Bekaert LLP*

Charlotte, North Carolina  
November 6, 2025

## **Report of Independent Auditor on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance and the State Single Audit Implementation Act**

To the Board of County Commissioners  
Union County, North Carolina

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Union County, North Carolina's (the "County") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and the State Single Audit Implementation Act. Our responsibilities under those standards, Uniform Guidance, and the State Single Audit Implementation Act are further described in the *Auditor's Responsibilities for the Audit of Compliance* 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 requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and to express an opinion on the County's compliance based on our audit. 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 general accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with general accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and the State Single Audit Implementation Act we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with applicable compliance requirements referred to above and performing such other procedures as the auditor considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

#### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on the major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Schedule of Expenditures of Federal and State Awards Required by Uniform Guidance and State Single Audit Implementation Act**

We have audited 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 6, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and State awards is presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Implementation Act and is 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 schedule of expenditures of federal and State awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

*Cherry Bekaert LLP*

Charlotte, North Carolina  
February 6, 2026

## **Report of Independent Auditor on Compliance for Each Major State Program and on Internal Control over Compliance Required by the Uniform Guidance and the State Single Audit Implementation Act**

To the Board of County Commissioners  
Union County, North Carolina

### **Report on Compliance for Each Major State Program**

#### ***Opinion on Each Major State Program***

We have audited Union County, North Carolina's (the "County") compliance with the types of compliance requirements identified as subject to audit in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County's major State programs for the year ended June 30, 2025. The County's major State programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2025.

#### ***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and the State Single Audit Implementation Act. Our responsibilities under those standards, Uniform Guidance, and the State Single Audit Implementation Act are further described in the *Auditor's Responsibilities for the Audit of Compliance* 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 requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major State program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's State programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and to express an opinion on the County's compliance based on our audit. 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 auditing standards generally accepted in the United States of America, *Government Auditing Standards*, Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major State program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and the State Single Audit Implementation Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as the auditor considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the State Single Audit Implementation Act and which are described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on the major State program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Schedule of Expenditures of Federal and State Awards Required by Uniform Guidance and State Single Audit Implementation Act**

We have audited 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 6, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and State awards is presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Implementation Act and is 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 schedule of expenditures of federal and State awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

*Cherry Bekaert LLP*

Charlotte, North Carolina  
February 6, 2026

**UNION COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Schedule 66

YEAR ENDED JUNE 30, 2025

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?                     yes             no
- Significant deficiency(ies) identified?             yes             none reported

Noncompliance material to financial statements noted?

yes             no

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?                     yes             no
- Significant deficiency(ies) identified?             yes             none reported

Noncompliance material to federal awards?

yes             no

Type of auditor’s report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes             no

Identification of major federal programs:

**Federal Assistance Listing**

**Name of Federal Program or Cluster**

14.218

Community Development Block Grants/Entitlement Grants

21.027

COVID-19: Coronavirus State and Local Fiscal Recovery Funds

20.507, 20.526

Federal Transit Cluster

93.778

Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B Programs:

\$1,592,171

Auditee qualified as low-risk auditee?

yes             no



**UNION COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

YEAR ENDED JUNE 30, 2025

---

**Section III – Federal Award Findings and Questioned Costs**

**U.S. Department of Health and Human Services**

**Pass-through Entity: North Carolina Department of Health and Human Services**

**Program Name: Medical Assistance**

**Federal Assistance Listing Number: 93.778**

**Material Weakness and Nonmaterial Noncompliance – Eligibility**

**Finding 2025-001**

**Criteria or Specific Requirement:** Per Section 200.303 of the Uniform Grant Guidance, a non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The County should have adequate documentation for each participant that supports each eligibility determination and the information entered into NCFAST. We noted several errors related to the following compliance criteria:

- a) Self-income conversion and calculation should be completed in accordance with policy manual and income calculated should agree to self-employment records or tax return and to the amount entered in NCFAST.
- b) The self-attestation wages should be compared to the information in NCFAST.
- c) The Caseworker should prepare and submit a DMA-5097 form in the case of incompatible income verification and self-attestation income as described in the Eligibility Review Document.
- d) For countable earned and unearned income, the income conversion and computation should be completed in accordance with policy manuals, and amounts should agree to NCFAST.
- e) Forced eligibility cases should maintain the proper documentation within NCFAST to support the determination for the required forced eligibility.

**Condition:** There were 15 instances out of 60 program participants tested for control testing where the County did not remediate the errors identified within their internal review timely.

The following are the results of nonmaterial noncompliance noted for each criteria listed above out of the 60 program participants selected for compliance testing:

- a) There was one instance where self-income calculation did not agree to self-employment records or amount entered into NCFAST.
- b) There were two instances where self-attestation of wages did not agree to wages entered into NCFAST.
- c) There was one instance where income was incompatible between the income verification and self-attestation income but no DMA-5097 was sent.
- d) There was one instance where countable earned income was not properly included in NCFAST.
- e) There were two instances where the support for forced eligibility was not properly maintained in NCFAST.

**Context:** There were 3 out of 60 unique participants tested with the errors noted in the compliance testing.

**Questioned Costs:** We noted no federal questioned costs for the County as the State of North Carolina makes all benefit payments to participants directly. Due to split eligibility determinations between the Counties and the State of North Carolina for Medicaid, we found \$18,734 in benefit payments made by the State of North Carolina to ineligible participants based on an improper eligibility determinations at the County related to three individuals in condition above.

**Cause:** County oversight was inadequate during application reviews.

**UNION COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Section III – Federal Award Findings and Questioned Costs (continued)**

**Effect:** By not having the required documentation in the files or information being incorrectly documented, eligibility cannot be readily substantiated and there is a risk the County could provide funding to individuals who are not eligible.

**Recommendation:** Although these issues will occur from time to time considering the volume of case files, the County should review their processes to ensure proper supporting documentation of eligibility is maintained within each case file. Additionally, the County should monitor compliance with policies requiring timely correction of identified documentation issues.

**Views of Responsible Officials:** Management agrees with the finding and is implementing procedures to correct this which is further discussed in the Corrective Action Plan.

**Corrective Action Plan:** See Corrective Action Plan prepared by the County.

**Section IV – State Award Findings and Questioned Costs**

Finding 2025-001 as listed in Section III *Federal Award Findings and Questioned Costs* is also considered a State award finding.

**Corrective Action Plan  
Union County Audit Findings  
June 30, 2025**

**Responsible Parties:**

**Janet Payne, Human Services Director  
Ashley Lantz, Department of Social Services Director**

**Finding 2025-001, Medicaid Program - Significant Deficiency-Eligibility**

**Response/Corrective Action:**

Findings: During the FY26 Single Audit of Medicaid, it was determined that the Union County Medicaid program has deficiencies in the areas of oversight, income and deduction calculations, self employment income, self attestation, and internal controls related to 2<sup>nd</sup> party review corrections.

Root Cause: It has been determined that staffing issues as well as deficiencies in training, due to vacancies on the training team, and lack of supervisor oversight due to span of control contributed to these deficiencies.

Corrective Action: Due the the preliminary findings of the Single Audit, Union County Medicaid has already begun working on corrective actions. We have completed the following actions:

- When an error is determined on an internal or external 2<sup>nd</sup> party review, the worker has 2 days to complete the correction. Once corrections are completed, the worker is to notify the supervisor that it has been completed. Supervisors are given 2 days to review the corrections. This is being added to our 2<sup>nd</sup> party review sheet for tracking effective 2/1. Initial tracking will be available once all February 2<sup>nd</sup> party reviews are completed.
- Updates to our training are currently in progress for both new and seasoned staff. We anticipate these updates to be completed mid-February 2026 with training being completed by May 31, 2026 with all Medicaid staff.
- Division Manager began monthly meetings with Medicaid leadership in November 2025. Monthly meetings focus on previous month's 2<sup>nd</sup> party review findings and training needs as a way to ensure ongoing training needs are properly addressed.

Corrective action currently in process includes the following:

- Training on audit findings will be conducted by May 31, 2026. Pre and post assessments will be given to determine effectiveness of training. All staff will sign a statement of attendance and understanding upon the completion of trainings. Training topics will include income, self-employment income and deductions, self attestation, notices, and proper documentation.
- Continuing education training will be completed monthly. Trainings will vary from month to month and will focus on common errors found in 2<sup>nd</sup> party reviews. Sessions will be conducted in small groups to allow better communication and more one on one time between the trainers and staff. Continuing education training will begin by May 31, 2026.



- Supervisors will continue to conduct 2<sup>nd</sup> party reviews to assess comprehension and adherence to Medicaid policy. Each month, beginning March 2026, Division Manager will receive a report from CQI to ensure that the 2 day correction and review mandate is being adhered to.

It is important to note that the Medicaid Program Manager position is now vacant. The position will be filled as quickly as possible, and the Division Manager is currently taking over all roles of the Program Manager.

Union County will implement the Corrective Action Plan by June 30, 2026.

**UNION COUNTY, NORTH CAROLINA**  
**SUMMARY OF PRIOR YEAR FINDINGS**

*YEAR ENDED JUNE 30, 2025*

---

None reported.

Union County, North Carolina  
**Schedule of Expenditures of Federal and State Awards**  
 For the Year Ended June 30, 2025

**Schedule 69**

Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Local Expenditures	Total Expenditures	Passed-through to Subrecipients
<b>FEDERAL AWARDS:</b>							
Passed-through N.C. Department of Health and Human Services:							
Division of Social Services Food Stamp Cluster:							
Supplemental Nutrition Assistance Program	10.551		\$ 3,124	\$ -	\$ -	\$ 3,124	-
Supplemental Nutrition Assistance Program	10.551		50,006	-	-	50,006	-
Supplemental Nutrition Assistance Program	10.551		70	-	70	140	-
Supplemental Nutrition Assistance Program	10.561		38,786	-	-	38,786	-
Supplemental Nutrition Assistance Program	10.561		2,881,513	-	2,881,513	5,763,026	-
Supplemental Nutrition Assistance Program	10.561		13,041	13,041	-	26,082	-
Total Food Stamp Cluster			<u>2,986,540</u>	<u>13,041</u>	<u>2,881,583</u>	<u>5,881,164</u>	<u>-</u>
Passed-through N.C. Department of Health and Human Services:							
Division of Public Health:							
Special Supplemental Nutrition Program							-
Special Supplemental Nutrition Program-WIC Administration	10.557	2D15403	60,396	-	-	60,396	-
Special Supplemental Nutrition Program-WIC Administration	10.557	2D15404	583,403	-	-	583,403	-
Special Supplemental Nutrition Program-WIC Breastfeeding, Promotion	10.557	2D15409	36,441	-	101,525	137,966	-
Special Supplemental Nutrition Program-WIC Peer Counseling	10.557	2D1570H	20,197	-	-	20,197	-
Special Supplemental Nutrition Program-WIC Peer Counseling	10.557	2D1570G	9,019	-	-	9,019	-
Special Supplemental Nutrition Program-WIC Peer Counseling	10.557	2D1570J	26,083	-	2,419	28,502	-
Total Passed-through N.C. Dept. of Health and Human Services: Division of Public Health			<u>735,539</u>	<u>-</u>	<u>103,944</u>	<u>839,483</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>3,722,079</u>	<u>13,041</u>	<u>2,985,527</u>	<u>6,720,647</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>							
CDBG-Entitlement Grant Cluster							
Direct Programs:							
Community Development Block Grants/Entitlement	14.218	B-18-UC-37-0004	50,174	-	-	50,174	50,174
Community Development Block Grants/Entitlement	14.218	B-20-UC-37-0004	172,221	-	-	172,221	-
Community Development Block Grants/Entitlement	14.218	B-21-UC-37-0004	252,442	-	-	252,442	-
Community Development Block Grants/Entitlement	14.218	B-22-UC-37-0004	408,814	-	-	408,814	-
Community Development Block Grants/Entitlement	14.218	B-23-UC-37-0004	503,779	-	-	503,779	-
Community Development Block Grants/Entitlement	14.218	B-24-UC-37-0004	176,146	-	-	176,146	116,727
Total CDBG-Entitlement Grants Cluster			<u>1,563,576</u>	<u>-</u>	<u>-</u>	<u>1,563,576</u>	<u>166,901</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>							
Passed-through N. C. Department of Crime Control and Public Safety:							
Division of Emergency Management:							
Emergency Management Performance Grant	97.042	EMPG-2016-37179	62,500	-	441,241	503,741	-
Total U.S. Department of Homeland Security			<u>\$ 62,500</u>	<u>\$ -</u>	<u>\$ 441,241</u>	<u>\$ 503,741</u>	<u>\$ -</u>

Continued on next page.

Union County, North Carolina  
**Schedule of Expenditures of Federal and State Awards**  
 For the Year Ended June 30, 2025

**Schedule 69**  
 (Continued)

Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Local Expenditures	Total Expenditures	Passed-through to Subrecipients
FEDERAL AWARDS (CONTINUED):							
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>							
Federal Transit Administration:							
Passed-through N. C. Department of Transportation:							
Department of Transportation:							
Formula Grants for Rural Areas	20.509	22-AP-089 Capital	755	-	-	755	-
Formula Grants for Rural Areas	20.509	25-CT-089 Admin	<u>208,700</u>	<u>13,043</u>	-	<u>221,743</u>	-
			<u>209,455</u>	<u>13,043</u>	-	<u>222,498</u>	-
Metropolitan Planning Program-CRTPO Local Planning	20.505	N/A	191,964	-	47,991	239,955	-
Metro Transportation Planning and State and Non-Metro Planning and Research	20.505	22-08-102	<u>139,505</u>	<u>17,437</u>	-	<u>156,942</u>	-
Total N.C. Department of Transportation			<u>540,924</u>	<u>30,480</u>	<u>47,991</u>	<u>619,395</u>	-
			-	-	-	-	-
Transit Services Program Cluster:							
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513		<u>161,408</u>	-	-	<u>161,408</u>	-
Total Transit Services Program Cluster:			<u>161,408</u>	-	-	<u>161,408</u>	-
Federal Transit Cluster:							
COVID Federal Transit Formula Grants	20.507	NC-2024-018	413,565	-	-	413,565	-
COVID Federal Transit Formula Grants	20.507	NC-2024-013	56,000	-	-	56,000	-
Federal Transit Formula Grants	20.507	19-LU-089 Capital	14,456	-	-	14,456	-
Federal Transit Formula Grants	20.507	NC-2025-014-00	457,187	-	-	457,187	-
Federal Transit Formula Grants	20.507	NC-2025-056	587,668	-	-	587,668	-
Federal Transit Formula Grants	20.507	NC-2025-014	19,058	-	4,765	23,823	-
Federal Transit Formula Grants	20.507	NC-2024-014-00	<u>62,433</u>	-	<u>15,608</u>	<u>78,041</u>	-
			<u>1,610,367</u>	-	<u>20,373</u>	<u>1,630,740</u>	-
Buses and Bus Facilities Formula, Competitive, Low/No Emissions Program	20.526	24-RC-089 Capital	-	185,454	-	185,454	-
Buses and Bus Facilities Formula, Competitive, Low/No Emissions Program	N/A	25-RC-089 Capital	<u>505,056</u>	<u>63,132</u>	-	<u>568,188</u>	-
Total Federal Transit Cluster			<u>2,115,423</u>	<u>248,586</u>	<u>20,373</u>	<u>2,384,382</u>	-
Total U.S. Department of Transportation			<u>2,817,755</u>	<u>279,066</u>	<u>68,364</u>	<u>3,165,185</u>	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
Division of Aging and Adult Services:							
Passed-through Centralina Council of Governments:							
National Family Caregiver Support							
National Family Caregiver Support, Title III Part E	93.052		<u>92,347</u>	<u>6,156</u>	-	<u>98,503</u>	<u>98,503</u>
Total National Family Caregiver Support			<u>92,347</u>	<u>6,156</u>	-	<u>98,503</u>	<u>98,503</u>
Aging Cluster:							
Special Programs for the Aging, Title III, Part B, Supportive Services and Senior Centers	93.044		153,949	22,993	-	176,942	-
Special Programs for the Aging, Title III, Part B, Supportive Services and Senior Centers	93.044		<u>141,984</u>	<u>26,767</u>	<u>78,288</u>	<u>247,039</u>	<u>112,698</u>
			<u>295,933</u>	<u>49,760</u>	<u>78,288</u>	<u>423,981</u>	<u>112,698</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		42,162	2,480	6,470	51,112	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		136,967	21,340	22,945	181,252	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		85,040	-	-	85,040	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		<u>7,746</u>	-	-	<u>7,746</u>	-
			<u>271,915</u>	<u>23,820</u>	<u>29,415</u>	<u>325,150</u>	-
Nutrition Services Incentive Program	93.053		<u>51,001</u>	-	-	<u>51,001</u>	-
Total Aging Cluster			<u>618,849</u>	<u>73,580</u>	<u>107,703</u>	<u>800,132</u>	<u>112,698</u>
Social Services Block Grant - In Home Services	93.667		<u>572,417</u>	<u>16,355</u>	<u>83,723</u>	<u>672,495</u>	<u>379,501</u>
Total Passed-through Centralina Council of Governments			<u>1,283,613</u>	<u>96,091</u>	<u>191,426</u>	<u>1,571,130</u>	<u>590,702</u>

Continued on next page.

Union County, North Carolina  
**Schedule of Expenditures of Federal and State Awards**  
 For the Year Ended June 30, 2025

**Schedule 69**  
 (Continued)

Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Local Expenditures	Total Expenditures	Passed-through to Subrecipients
<b>FEDERAL AWARDS (CONTINUED):</b>							
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>							
Division of Social Services:							
Passed-through N.C. Department of Health and Human Services:							
Foster Care and Adoption Cluster:							
Foster Care Title IV-E	93.658		\$ 2,210	\$ -	\$ 737	\$ 2,947	\$ -
Foster Care Title IV-E	93.658		523,873	-	523,873	1,047,746	-
Foster Care Title IV-E	93.658		627	-	368	995	-
Foster Care Title IV-E	93.658		298,548	167,273	52,646	518,467	-
Foster Care Title IV-E	93.658		38,987	19,493	89,155	147,635	-
Foster Care Title IV-E	93.658		8,188	-	4,271	12,459	-
Foster Care Title IV-E	93.658		243,268	99,639	143,629	486,536	-
Foster Care Title IV-E	93.658		26,924	-	8,975	35,899	-
			<u>1,142,625</u>	<u>286,405</u>	<u>823,654</u>	<u>2,252,684</u>	<u>-</u>
Adoption Assistance	93.659		12,217	-	12,217	24,434	-
Adoption Assistance	93.659		2,344	-	2,344	4,688	-
Total Foster Care and Adoption Cluster			<u>1,157,186</u>	<u>286,405</u>	<u>838,215</u>	<u>2,281,806</u>	<u>-</u>
Temporary Assistance for Needy Families (TANF) Cluster:							
Temporary Assistance for Needy Families	93.558		87,589	-	-	87,589	-
TANF/Work First - Direct Benefit Payments	93.558		103,439	-	-	103,439	-
TANF/Work First - Direct Benefit Payments	93.558		1,286,911	-	-	1,286,911	-
TANF/Work First - Direct Benefit Payments	93.558		-	-	233,916	233,916	-
TANF/Work First - Direct Benefit Payments	93.558		-	-	1,294,902	1,294,902	-
Total TANF Cluster			<u>1,477,939</u>	<u>-</u>	<u>1,528,818</u>	<u>3,006,757</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	93.556		52,262	-	-	52,262	-
Child Support Services	93.563		1,478,698	-	638,475	2,117,173	-
Direct Benefit Payments:							
Refugee Assistance Administration	93.566		22,285	-	-	22,285	-
Child Welfare Services:							
Stephanie Tubbs Jones Child Welfare Services Program	93.645		136,803	-	-	136,803	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		7,902	1,976	-	9,878	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		16,411	3,822	-	20,233	-
			<u>24,313</u>	<u>5,798</u>	<u>-</u>	<u>30,111</u>	<u>-</u>
Low Income Home Energy Assistance Block Grant:							
Low-Income Home Energy Assistance-Administration	93.568		91,118	-	-	91,118	-
Energy Assistance Payments-Direct Benefit Payments	93.568		176,735	-	-	176,735	-
Low-Income Home Energy Assistance-Crisis Intervention Program	93.568		163,302	-	-	163,302	-
			<u>431,155</u>	<u>-</u>	<u>-</u>	<u>431,155</u>	<u>-</u>

Continued on next page.

Union County, North Carolina  
**Schedule of Expenditures of Federal and State Awards**  
For the Year Ended June 30, 2025

**Schedule 69**  
(Continued)

Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Local Expenditures	Total Expenditures	Passed-through to Subrecipients
<b>FEDERAL AWARDS (CONTINUED):</b>							
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>							
Social Services Block Grant - In Home Services Fund	93.667		\$ 9,725	\$ -	\$ 1,389	\$ 11,114	\$ -
Social Services Block Grant - Adult Day Care Over 60	93.667		7,941	25,025	4,709	37,675	-
Social Services Block Grant - Adult Day Care Professional Services	93.667		19,167	-	2,864	22,031	-
Social Services Block Grant - Other Services and Training	93.667		465,677	-	153,414	619,091	-
			<u>502,510</u>	<u>25,025</u>	<u>162,376</u>	<u>689,911</u>	<u>-</u>
Social Services Block Grant - Adult Protective Services	N/A		-	-	29,301	29,301	-
Total Division of Social Services			<u>5,283,151</u>	<u>317,228</u>	<u>3,197,185</u>	<u>8,797,564</u>	<u>-</u>
Subsidized Child Care Cluster:							
Child Care Development Fund Cluster:							
Child Care Development Fund-Administration	93.596		142,962	-	-	142,962	-
Total TANF Child Care Cluster			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Subsidized Child Care Cluster			<u>142,962</u>	<u>-</u>	<u>-</u>	<u>142,962</u>	<u>-</u>
Total Administration for Children and Families			<u>5,426,113</u>	<u>317,228</u>	<u>3,197,185</u>	<u>8,940,526</u>	<u>-</u>
Centers for Medicare and Medicaid Services:							
Passed-through N.C. Department of Health and Human Services:							
Division of Social Services:							
Medical Assistance Program-Adult Care Home Case Management/Special	93.778		83,272	13,907	69,364	166,543	-
Medical Assistance Program-State/County Special Assistance	93.778		102,858	-	67,379	170,237	-
Medical Assistance Expansion	93.778		807,463	468,744	-	1,276,207	-
Medical Assistance Program-Administration	93.778		1,582,009	-	1,582,009	3,164,018	-
Medical Assistance Program-Transportation	93.778		2,929,352	-	1,037,899	3,967,251	-
Medical Assistance Program- MAC CORD / TRANSP	93.778		48,470	-	48,470	96,940	-
Medical Assistance Program-MAC APS	93.778		11,118	-	11,118	22,236	-
			<u>5,564,542</u>	<u>482,651</u>	<u>2,816,239</u>	<u>8,863,432</u>	<u>-</u>
State Children's Insurance Program-N.C. Health Choice (Note 3)	93.767		489,104	157,306	-	646,410	-
Total Division of Social Services			<u>6,053,646</u>	<u>639,957</u>	<u>2,816,239</u>	<u>9,509,842</u>	<u>-</u>
Division of Health Benefits:							
Medical Assistance Program	93.778		276,348	136,852	-	413,200	-
Medical Assistance Program	93.778		1,414	700	-	2,114	-
Medical Assistance Program	93.778		6,579	-	-	6,579	-
Total Division of Health Benefits			<u>284,341</u>	<u>137,552</u>	<u>-</u>	<u>421,893</u>	<u>-</u>
Total Centers for Medicare and Medicaid Services			<u>\$ 6,337,987</u>	<u>\$ 777,509</u>	<u>\$ 2,816,239</u>	<u>\$ 9,931,735</u>	<u>\$ -</u>

Continued on next page.

Union County, North Carolina  
**Schedule of Expenditures of Federal and State Awards**  
 For the Year Ended June 30, 2025

**Schedule 69**  
 (Continued)

Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	State/ Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Local Expenditures	Total Expenditures	Passed-through to Subrecipients
<b>FEDERAL AWARDS (CONTINUED):</b>							
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>							
Centers for Disease Control (Continued)							
Passed-through N.C. Department of Health and Human Services:							
Division of Public Health:							
Cities Readiness Initiative	93.069	2B32679	\$ 46,702	\$ -	\$ 92,711	\$ 139,413	\$ -
Tuberculosis Elimination	93.116	2B22720	21	-	-	21	-
Immunization Action Plan	93.268	2B06310	46,345	-	714,953	761,298	-
Immunization Covid	93.268	2B06315	9,034	-	-	9,034	-
			<u>55,379</u>	<u>-</u>	<u>714,953</u>	<u>770,332</u>	<u>-</u>
BCCCP and WW Nurse Consultants	93.898	2B03100	8,125	-	38,099	46,224	-
STD Prevention	93.977	2B04631	786	-	33,747	34,533	-
Preventative Health and Health Services Block Grant	93.991	2B15503	29,842	-	1,046	30,888	-
Total Centers for Disease Control			<u>140,855</u>	<u>-</u>	<u>880,556</u>	<u>1,021,411</u>	<u>-</u>
Health Resources and Services Administration:							
Passed-through N.C. Department of Health and Human Services:							
Division of Public Health:							
State Maternal Health Innovation	93.110	2B15880	29,022	-	349,156	378,178	-
Family Planning Services	93.217	2B25900	75,185	-	647,993	723,178	-
Refugee Health Service	93.566	2B08100	5,470	-	-	5,470	-
Refugee Health	93.566	2B08110	1,600	-	-	1,600	-
			<u>7,070</u>	<u>-</u>	<u>-</u>	<u>7,070</u>	<u>-</u>
Temporary Assistance for Needy Families (TANF)	93.558	2B25151	16,141	-	136,838	152,979	-
Child Health-Child Care	93.994	2D25351	1,344	-	48,904	50,248	-
Healthy Mind Health Children	93.994	2D25745	45,610	-	2,286,279	2,331,889	-
Child Service Coordination	93.994	2D25318	35,493	-	658,144	693,637	-
Family Planning	93.994	2B25735	10,969	-	86,381	97,350	-
			<u>93,416</u>	<u>-</u>	<u>3,079,708</u>	<u>3,173,124</u>	<u>-</u>
Infrastructure	93.967	2B0SFLT	8,616	-	39,040	47,656	-
COVID Lead Testing and Remediation	21.027	2B0SFLT	1,608	-	-	1,608	-
COVID ARPA Addressing Lead in Water & Lead Based Paint	21.027	2B0SFLA	7,813	-	-	7,813	-
			<u>9,421</u>	<u>-</u>	<u>-</u>	<u>9,421</u>	<u>-</u>
Total Health Resources and Services Administration			<u>238,871</u>	<u>-</u>	<u>4,252,735</u>	<u>4,491,606</u>	<u>-</u>
Total U. S. Department of Health and Human Services			<u>13,427,439</u>	<u>1,190,828</u>	<u>11,338,141</u>	<u>25,956,408</u>	<u>590,702</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>							
U.S. Department of the Treasury							
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027		6,871,100	-	-	6,871,100	-
Total Coronavirus Local and State Recovery			<u>6,871,100</u>	<u>-</u>	<u>-</u>	<u>6,871,100</u>	<u>-</u>
Passed-through NC Department of Environmental Quality, Division of Water Infrastructure:							
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	SRP-W-ARP-0103	4,140,813	-	-	4,140,813	-
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	SRP-D-ARP-0161	20,467,117	-	-	20,467,117	-
Total Passed-through NC Department of Environmental Quality, Division of Water Infrastructure			<u>24,607,930</u>	<u>-</u>	<u>-</u>	<u>24,607,930</u>	<u>-</u>
Total U.S. Department of the Treasury			<u>31,479,030</u>	<u>-</u>	<u>-</u>	<u>31,479,030</u>	<u>-</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 53,072,379</u>	<u>\$ 1,482,935</u>	<u>\$ 14,833,273</u>	<u>\$ 69,388,587</u>	<u>\$ 757,603</u>

Continued on next page.

Union County, North Carolina  
**Schedule of Expenditures of Federal and State Awards**  
 For the Year Ended June 30, 2025

**Schedule 69**  
 (Continued)

Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Local Expenditures	Total Expenditures	Passed-through to Subrecipients
<b>STATE AWARDS:</b>							
<b><u>N.C. DEPARTMENT OF INFORMATION TECHNOLOGY</u></b>							
Passed-through North Carolina Office of State Budget Management State Capital Infrastructure Funds Total N.C. Department of Information Technology	N/A		\$ -	\$ 107,215	\$ -	\$ 107,215	\$ -
			<u>-</u>	<u>107,215</u>	<u>-</u>	<u>107,215</u>	<u>-</u>
<b><u>N.C. DEPARTMENT OF ENVIRONMENTAL QUALITY</u></b>							
Division of Water Resources Walden Pond Lake Total Division of Water Resources Total N.C. Department of Environmental Quality	N/A	CW26717	-	31,164	-	31,164	-
			<u>-</u>	<u>31,164</u>	<u>-</u>	<u>31,164</u>	<u>-</u>
			<u>-</u>	<u>31,164</u>	<u>-</u>	<u>31,164</u>	<u>-</u>
<b><u>N.C. DEPARTMENT OF NATURAL AND CULTURAL RESOURCES</u></b>							
Division of State Library: State Aid to Public Libraries State Fiscal Recovery Funds Total N.C. Department of Natural and Cultural Resources	N/A N/A	24754	-	254,109	-	254,109	-
			<u>-</u>	<u>9,050</u>	<u>-</u>	<u>9,050</u>	<u>-</u>
			<u>-</u>	<u>263,159</u>	<u>-</u>	<u>263,159</u>	<u>-</u>
<b><u>N.C. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>							
Passed-through North Carolina Partnership for Children, Incorporated Department of Social Services Health Total Passed-through North Carolina Partnership for Children, Incorporated	N/A N/A		-	135,008	85	135,093	-
			<u>-</u>	<u>148,307</u>	<u>4,050</u>	<u>152,357</u>	<u>-</u>
			<u>-</u>	<u>283,315</u>	<u>4,135</u>	<u>287,450</u>	<u>-</u>
Division of Social Services Programs: DCD Smart Start Child Protective Services Child Welfare State In-Home Expense County Funded Extended Foster Care Max Non IV-E Work First Non-Reimbursable Foster Care At Risk Maximization State Foster Home Fund Maximization State Foster Home Emergency Placement Total Division of Social Services	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A		-	182,522	-	182,522	-
			<u>-</u>	<u>19,717</u>	<u>-</u>	<u>19,717</u>	<u>-</u>
			<u>-</u>	<u>98,129</u>	<u>-</u>	<u>98,129</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>16,120,694</u>	<u>16,120,694</u>	<u>-</u>
			<u>-</u>	<u>10,341</u>	<u>-</u>	<u>10,341</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>169</u>	<u>169</u>	<u>-</u>
			<u>-</u>	<u>8,098</u>	<u>4,044</u>	<u>12,142</u>	<u>-</u>
			<u>-</u>	<u>65,164</u>	<u>65,164</u>	<u>130,328</u>	<u>-</u>
			<u>-</u>	<u>118,090</u>	<u>116,176</u>	<u>234,266</u>	<u>-</u>
			<u>-</u>	<u>58,565</u>	<u>-</u>	<u>58,565</u>	<u>-</u>
			<u>\$ -</u>	<u>\$ 560,626</u>	<u>\$ 16,306,247</u>	<u>\$ 16,866,873</u>	<u>\$ -</u>

Continued on next page.

Union County, North Carolina  
**Schedule of Expenditures of Federal and State Awards**  
 For the Year Ended June 30, 2025

**Schedule 69**  
 (Continued)

Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Local Expenditures	Total Expenditures	Passed-through to Subrecipients
STATE AWARDS (CONTINUED):							
<u>N.C. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>							
Division of Public Health:							
Health Aid to Counties	N/A	2B14110	\$ -	\$ 101,423	\$ 446,610	\$ 548,033	\$ -
Breast & Cervical Cancer Control Program	N/A	2B05599	-	8,600	41,476	50,076	-
Breast & Cervical Cancer Control Program	N/A	2B03355	-	8,125	-	8,125	-
Healthy Mind Healthy Children	N/A	2D25745	-	1,968	73,403	75,371	-
Child Health	N/A	2D25358	-	48,196	1,804	50,000	-
General Communicable Disease Control	N/A	2B14510	-	7,202	418,708	425,910	-
HIV/STD State	N/A	2B04536	-	11,300	644,834	656,134	-
STD Drugs	N/A	2B04601	-	46	-	46	-
Communicable Disease Pandemic Recovery	N/A	2B0249N	-	121,269	-	121,269	-
NC Family Planning Program	N/A	2B25735	-	28,152	249,994	278,146	-
Family Planning	N/A	2B26021	-	14,056	125,016	139,072	-
HMHC-Maternal Health	N/A	2B15740	-	80,887	995,467	1,076,354	-
Maternal Care	N/A	2B15107	-	40,677	-	40,677	-
Statewide Health Promotion	N/A	2B15503	-	2,156	169	2,325	-
Tuberculosis Control	N/A	2B24551	-	627	33,907	34,534	-
Tuberculosis Medical Service	N/A	2B24554	-	1,033	-	1,033	-
State Office of Child Fatality Prevention	N/A	2B22911	-	1,470	99,025	100,495	-
ARPA TSF Local Health Departments	N/A	2BTS190	-	23,458	-	23,458	-
Food and Lodging	N/A	2B04752	-	32,119	348,388	380,507	-
Total Division of Public Health			-	532,764	3,478,801	4,011,565	-
Total N.C. Department of Health and Human Services			-	1,376,705	19,789,183	21,165,888	-
<u>N.C. DEPARTMENT OF PUBLIC INSTRUCTION</u>							
Public School Building Capital Fund-Lottery Fund	N/A		-	3,001,577	-	3,001,577	-
Total N.C. Department of Public Instruction			\$ -	\$ 3,001,577	\$ -	\$ 3,001,577	\$ -

Continued on next page.

Union County, North Carolina  
**Schedule of Expenditures of Federal and State Awards**  
 For the Year Ended June 30, 2025

**Schedule 69**  
 (Continued)

Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Local Expenditures	Total Expenditures	Passed-through to Subrecipients
<b>STATE AWARDS (CONTINUED):</b>							
<b><u>N.C. DEPARTMENT OF PUBLIC SAFETY</u></b>							
Division of Juvenile Justice - Community Programs Section							
Administration	N/A	490-11480	\$ -	\$ 4,707	\$ -	\$ 4,707	\$ -
Get Hired - Youth Employability Program	N/A	590-23364	-	40,000	-	\$ 40,000	40,000
SHIFT Mentoring	N/A	490-22339	-	133,000	-	\$ 133,000	133,000
D-A-S-H Counseling Services	N/A	590-23493	-	146,593	-	\$ 146,593	146,593
Kids at Work Program	N/A	49023573	-	93,800	-	\$ 93,800	93,800
Parenting Support	N/A	490-23712	-	14,853	-	\$ 14,853	-
A.R.I.S.E.	N/A		-	58,398	-	\$ 58,398	58,398
Total Division of Juvenile Justice - Community Programs Section			-	491,351	-	491,351	471,791
Total Department of Public Safety			-	491,351	-	491,351	471,791
<b><u>N.C. DEPARTMENT OF TRANSPORTATION</u></b>							
Rural Operating Assistance Program (ROAP)							
ROAP Elderly and Disabled Transportation Assistance Program	N/A	DOT-16CL	-	123,936	-	123,936	-
ROAP Employment	N/A	DOT-16CL	-	54,568	-	54,568	-
ROAP RGP	N/A	DOT-16CL	-	108,596	-	108,596	-
Total N.C. Department of Transportation			-	287,100	-	287,100	-
<b><u>N.C. DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</u></b>							
Division of Soil and Water Conservation:							
Streamflow Rehabilitation Assistance Program	N/A	22-080-4143	-	28,617	-	28,617	-
Total N.C. Department of Natural Resources and Cultural Resources			-	28,617	-	28,617	-
<b><u>N.C. DEPARTMENT OF ADMINISTRATION</u></b>							
Veteran's Service	N/A		-	18,289	-	18,289	-
Total N.C. Department of Administration			-	18,289	-	18,289	-
<b><u>N.C. OFFICE OF STATE BUDGET MANAGEMENT</u></b>							
State Directed Grants							
Veterinary Grant	N/A	20891	-	21,619	-	21,619	-
Sheriff Capital Infrastructure	N/A	20892	-	21,124	-	21,124	-
BARN	N/A	20894	-	603,847	-	603,847	-
Total N.C. Office of State Budget and Management			-	646,590	-	646,590	-
<b><u>OTHER FINANCIAL ASSISTANCE</u></b>							
Opioid Settlement Funds			-	802,810	-	802,810	-
Fan/Heat Program	NA		-	592	-	592	592
Total Other State Awards			-	803,402	-	803,402	592
<b>TOTAL STATE AWARDS</b>			-	7,055,169	19,789,183	26,844,352	472,383
<b>TOTAL FEDERAL, STATE AND LOCAL AWARDS</b>			\$ 53,072,379	\$ 8,538,104	\$ 34,622,456	\$ 96,232,939	\$ 1,229,986

---

**Notes to the Schedule of Expenditures of Federal and State Financial Awards:**

1. Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of Union County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2025. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Union County it is not intended to and does not present the financial position, changes in net position or cash flows of Union County.

2. Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

Union County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

# Union County, North Carolina **Audit Executive Summary**

February 6, 2026

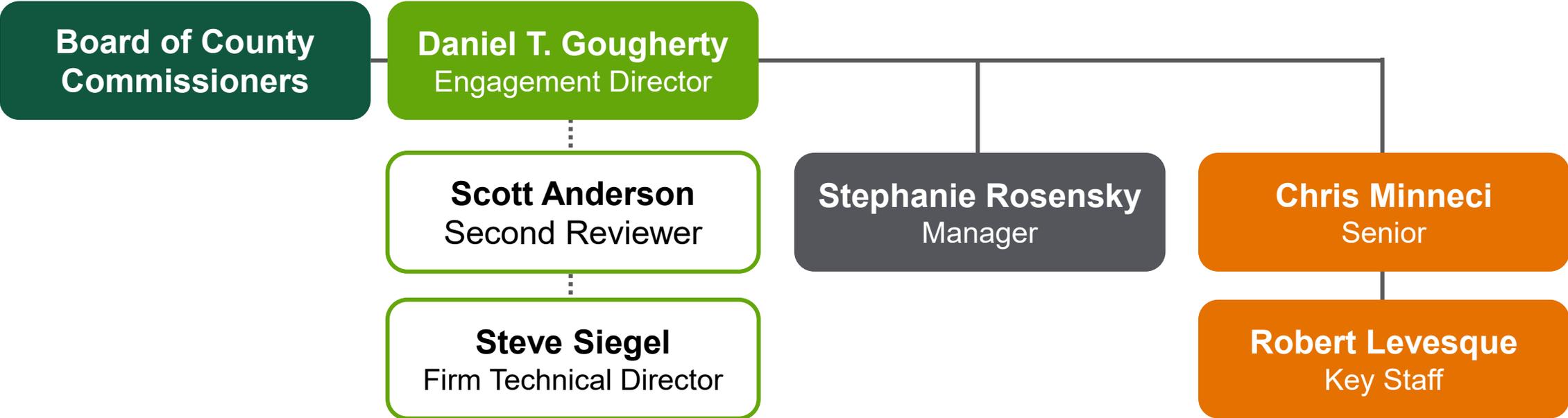
# Agenda



- ▶ 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
- ▶ Local Government Commission Performance Indicators

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

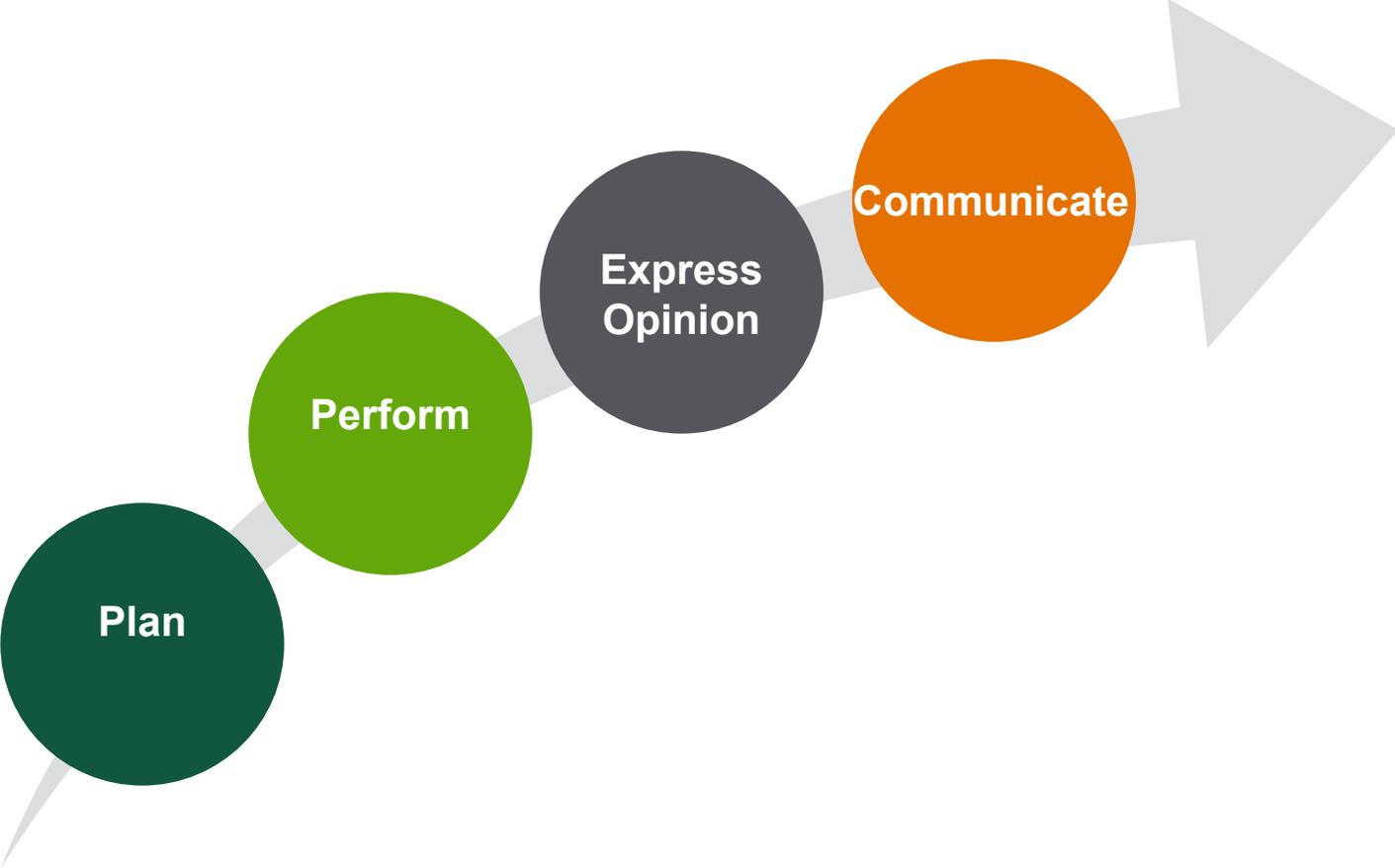


# Results of the Audit

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 on compliance related to the federal and state single audits completed in accordance the Uniform Grant Guidance and the State Single Audit Implementation Act.



# 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.

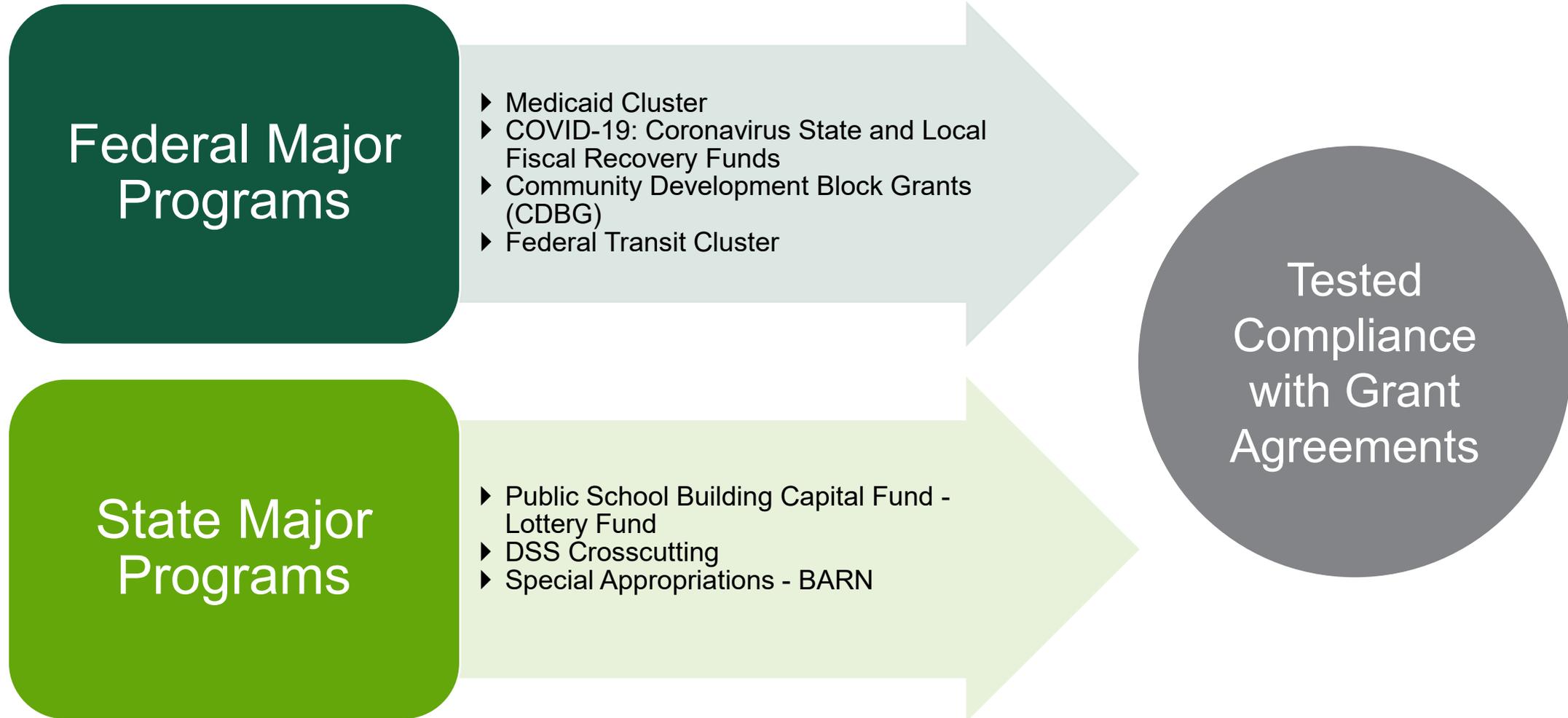
## Significant Deficiency

- ▶ 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 noted the deficiencies as finding 2025-001 that we believe to be a material weakness.

# Internal Control and Compliance

## Single Audit (Grants)



# Internal Control Communication

## Single Audit (Grants)

### Material Weakness and Nonmaterial Noncompliance – Eligibility

#### Finding 2025-001

Program Name: Medical Assistance

Federal Assistance Listing Number: 93.778

- ▶ Compliance: 3 out of 60 samples where an individual was improperly determined to be eligible. This resulted in improper benefit payments of \$18,734 being made by the State based on the County's improper eligibility determinations.
- ▶ Control: 15 instances out of 60 program participants where the County did not remediate the errors identified within their internal review timely.

# 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

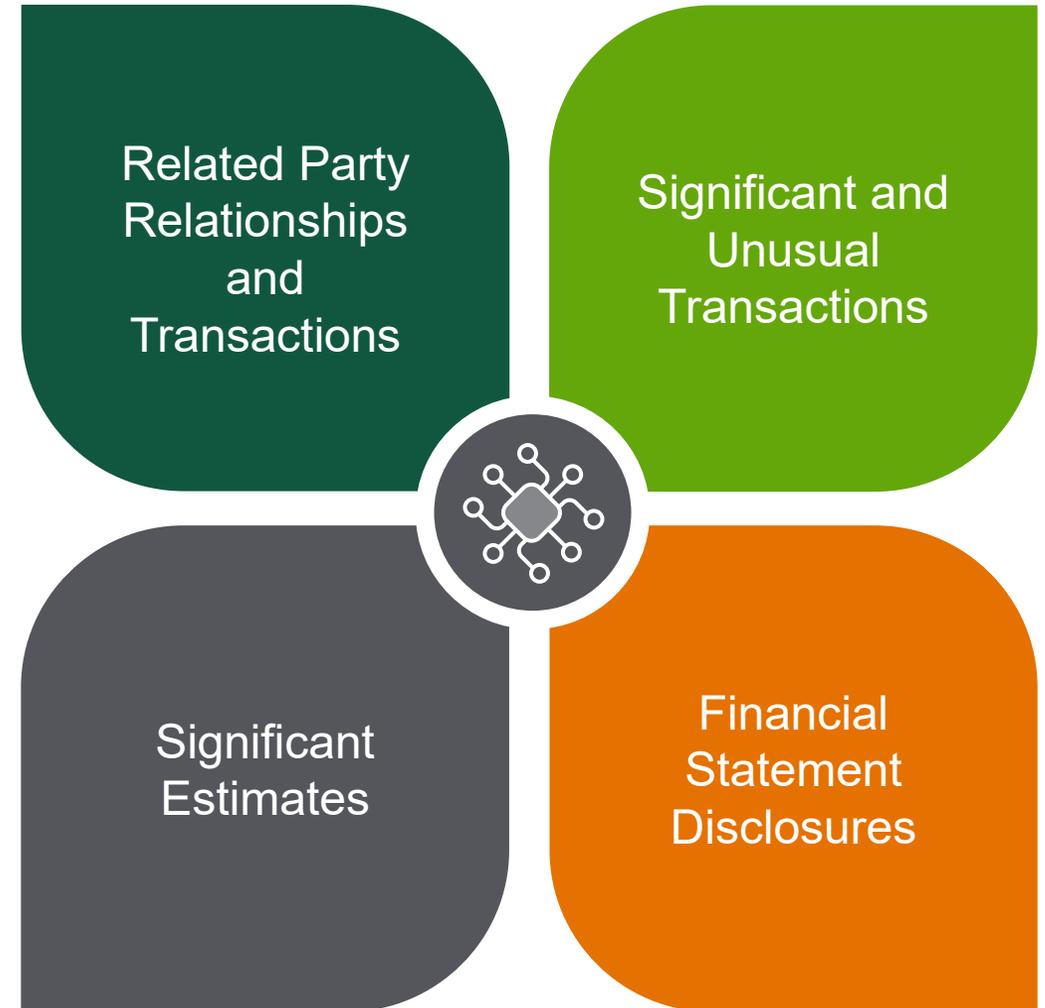
## Uncorrected Misstatements

- ▶ 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.

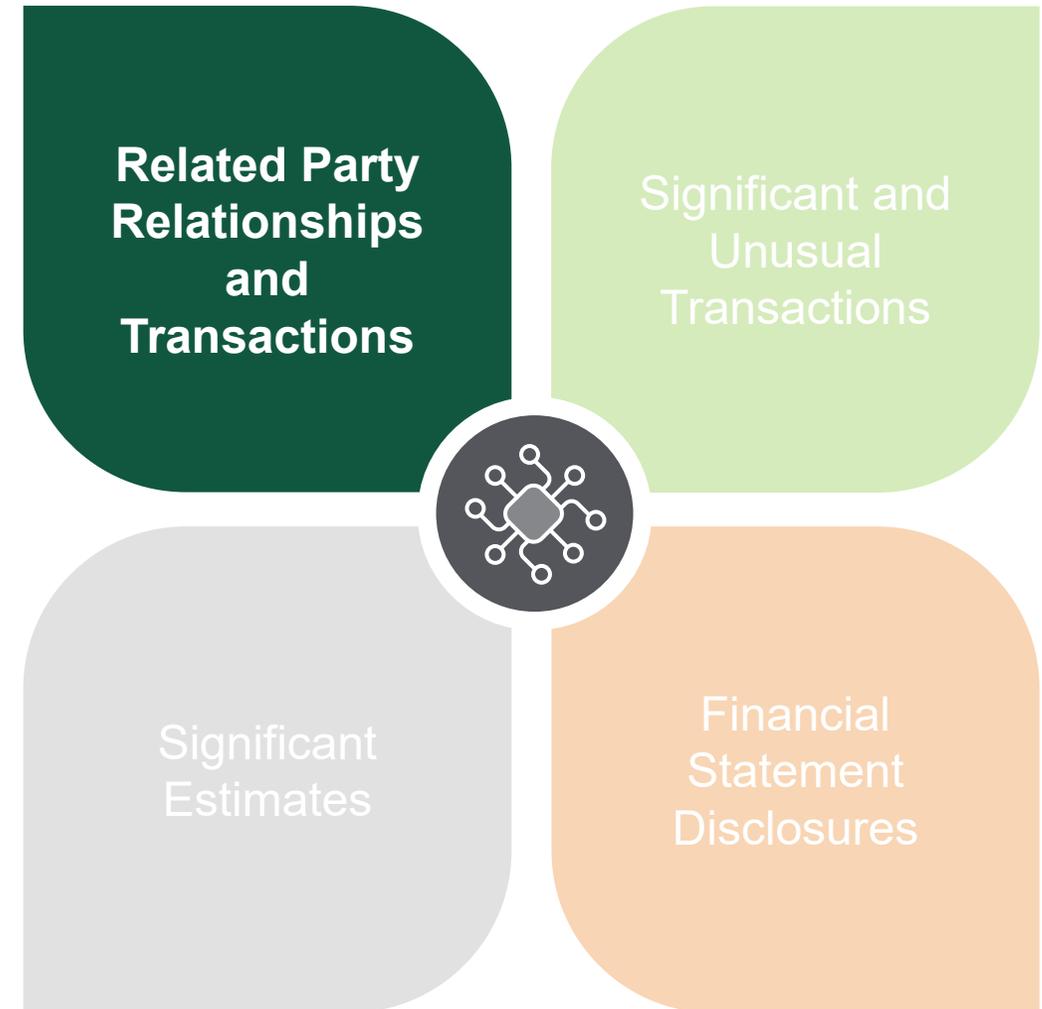


# Qualitative Aspects of Accounting Practices

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:

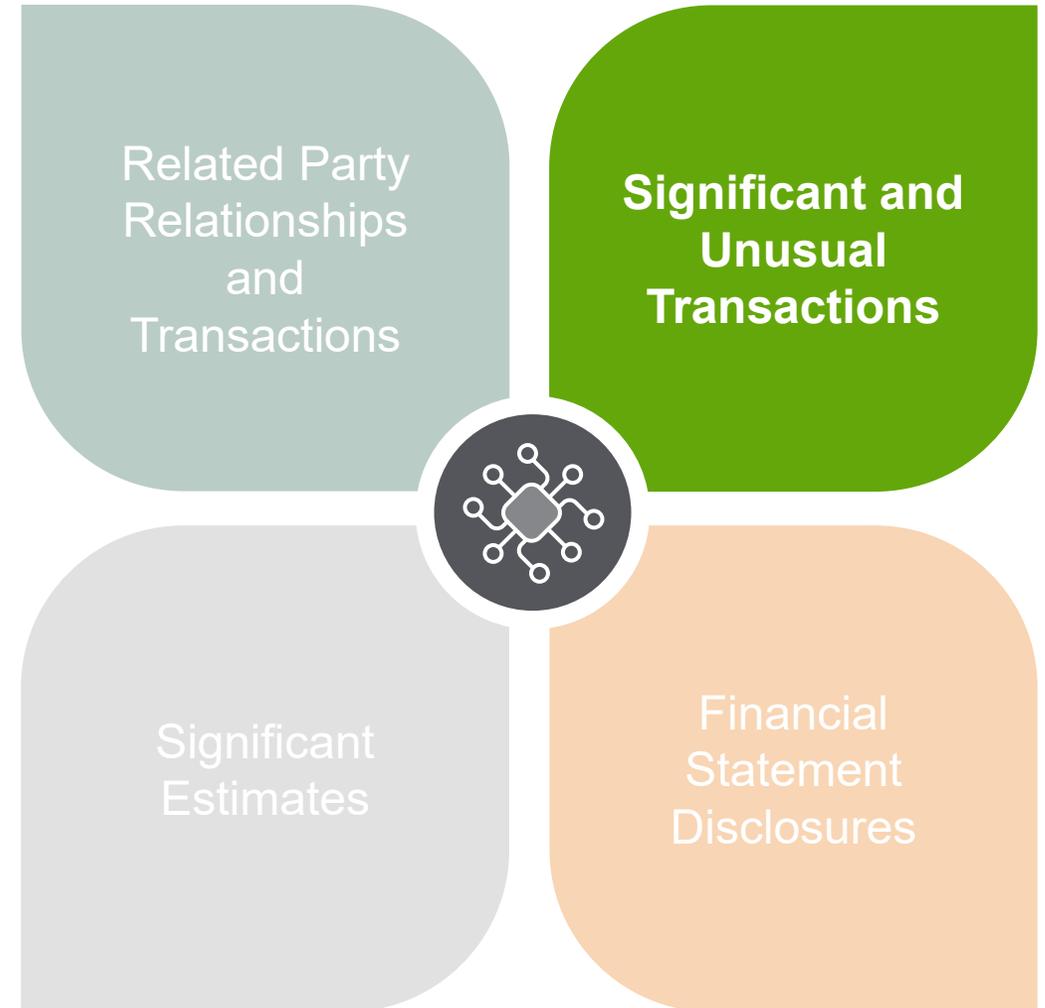
- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the County's policies or procedures or for which exceptions to the County's policies or procedures were granted;
- 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.

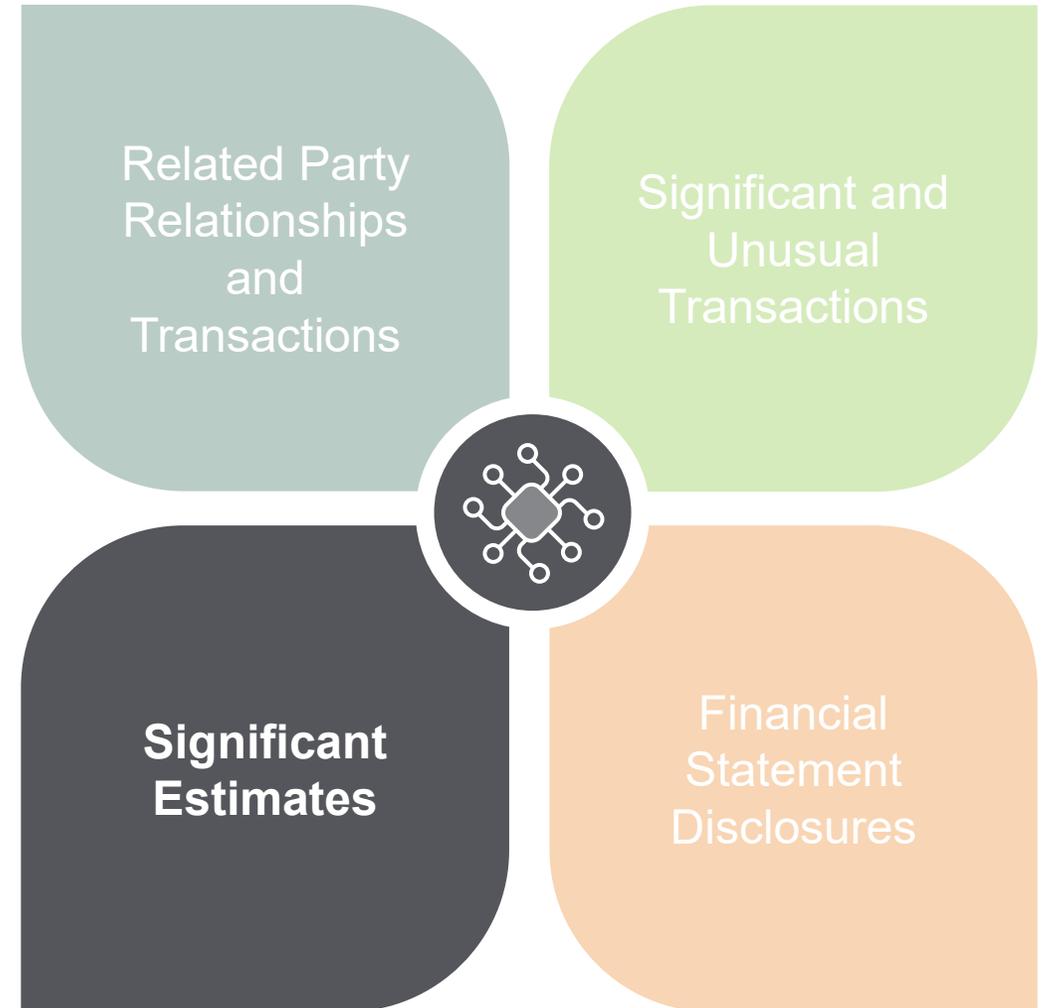
For purposes of this presentation, professional standards define significant unusual transactions as transactions that are outside the normal course of business for the County or that otherwise appear to be unusual due to their timing, size, or nature. We noted no significant unusual transactions during our audit.



# Qualitative Aspects of Accounting Practices

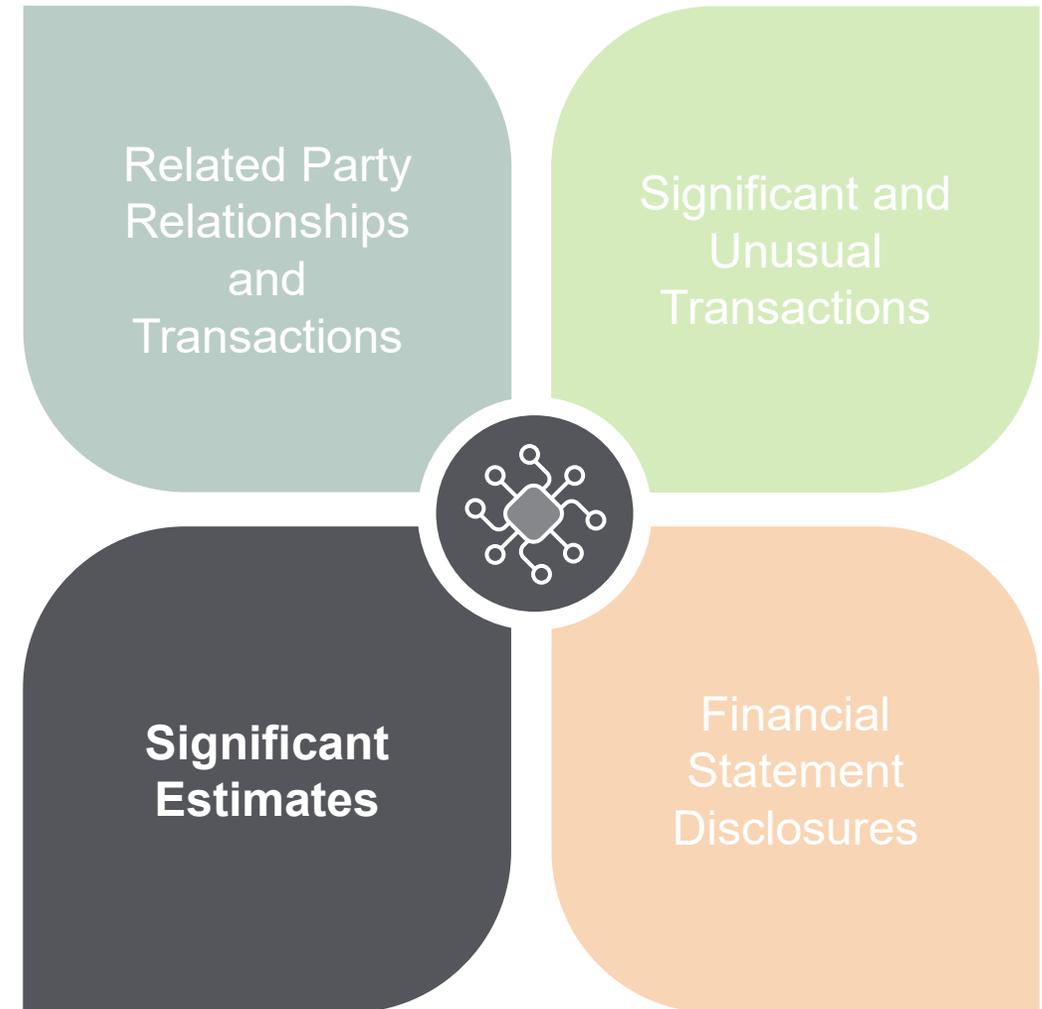
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance 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



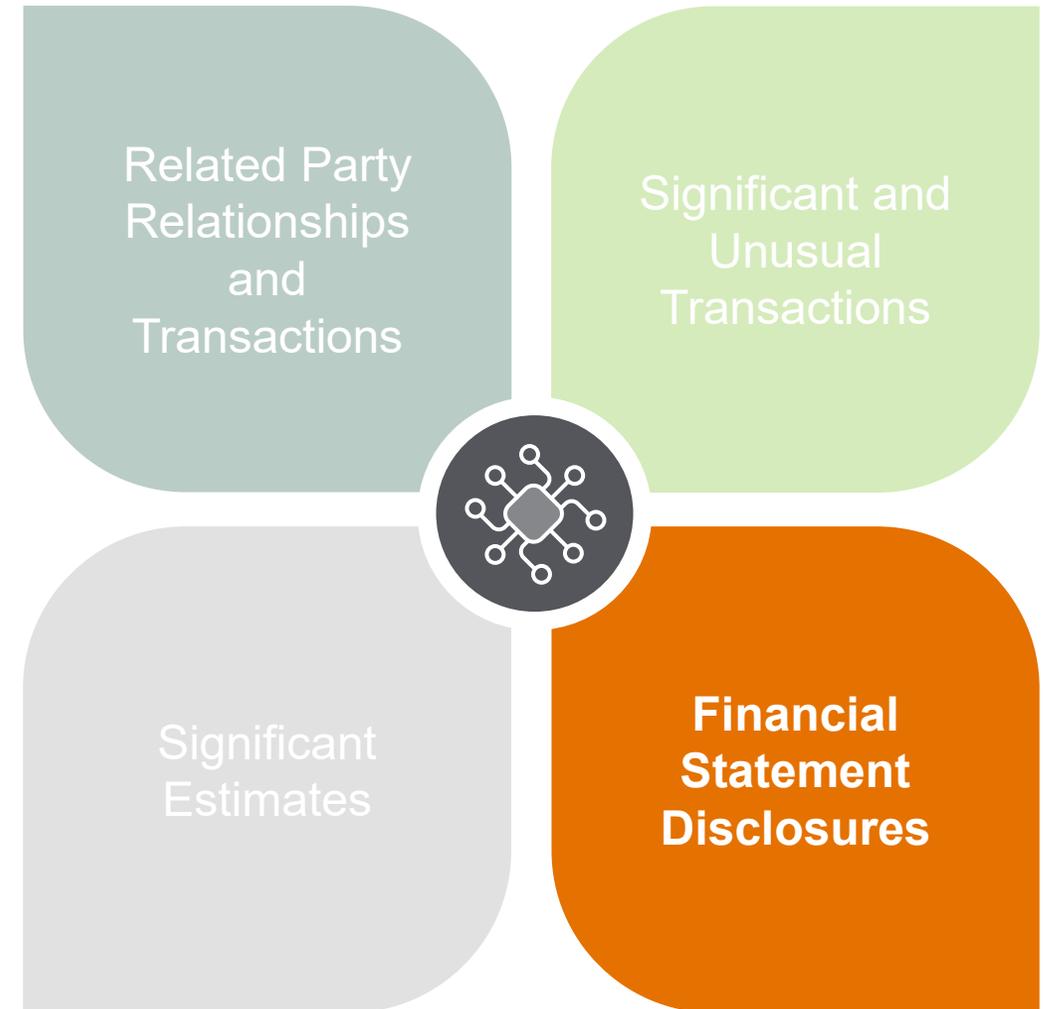
# Qualitative Aspects of Accounting Practices

- 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 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

Management is responsible for the other information included in the annual report. The other information comprises the introduction and statistical sections but does not include the basic financial statements and our auditor’s report thereon. Our opinion 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

**Daniel T. Gougherty CPA**

*Audit Director*

[dgougherty@cbh.com](mailto:dgougherty@cbh.com)

### About Cherry Bekaert

"Cherry Bekaert" is the brand name under which Cherry Bekaert LLP and Cherry Bekaert Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. Cherry Bekaert LLP is a licensed CPA firm that provides attest services, and Cherry Bekaert Advisory LLC and its subsidiary entities provide tax and advisory services. For more details, visit [cbh.com/disclosure](http://cbh.com/disclosure).

This material has been prepared for general informational purposes only and is not intended to be relied upon as tax, accounting, or other professional advice. Before taking any action, you should consult a professional advisor familiar with your particular facts and circumstances.



[cbh.com](http://cbh.com)



530



# Union County, NC

## Staff Report

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

---

**File #:** 26-120

**Agenda Date:** 3/2/2026

---

**TITLE:**

FY2026 Budget Transfers Reporting - 2nd Quarter

**INFORMATION CONTACT:**

Blake Hart, Budget & Grants Management, Assistant Director, 704-283-3674

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Per section XV, XVI, XVII, XVIII, XIX, and XX of the FY 2026 Adopted Operating and Capital Budget Ordinance, management reports the following County Manager Budget Amendments (CMBA) made by the County Manager for the second quarter of fiscal year 2026.

CMBA 8: To appropriate remaining balance of the McKinsey Opioid settlement funds from FY 2025 to FY 2026 To appropriate revenue and fund balance/retained earnings for outstanding contracts, purchase orders a available project/program balances for expenditures, projects and programs of fiscal year 2026. To be approved as provided in section XI of the FY 2026 Operating and Capital Budget Ordinance.

CMBA 9: To appropriate the FY 2026 Longevity bonuses for all eligible employees in the General Fund, Water and Sewer, Solid Waste. Approval authority stated in Section XI of the FY 2026 Adopted Operating and Capital Budget Ordinance.

CMBA 10: To transfer funds from Sheriff's Office lapse salaries & Operating, as well as Sheriff's Time in class and Cola budget to implement the Sheriff's Office Salary increase. Approval authority stated in Section XI of the FY 2026 Adopted Operating and Capital Budget Ordinance.

**FINANCIAL IMPACT:**

None.



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-121

**Agenda Date:** 3/2/2026

---

**TITLE:**

Tax Collector's Departmental Report for January 2026

**INFORMATION CONTACT:**

Kristen Foxworth, Tax Administration, Deputy Tax Administrator, 704-283-3591

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

This report reflects the totals of all tax transactions within the Tax Collector's office for the month of January 2026 as required by NCGS 105-350(7).

**FINANCIAL IMPACT:**

None.

# Memorandum

**To:** Board of County Commissioners  
Brian Matthews, County Manager  
Lynn West, Clerk to the Board

**From:** Vann Harrell  
Tax Administrator

**Date:** February 12, 2026

**Re:** Departmental Monthly Report

---

The Tax Collector's monthly/year to date collections report for the month ending January 30, 2026 is attached for your information and review.

Should you desire additional information, I will provide that at your request.

Attachment

VH/JM

**JANUARY 2026  
PERCENTAGE FOR REGULAR TAX**

<b>JANUARY 30, 2026 REGULAR TAX</b>	<b>2026</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>
BEGINNING CHARGE	-	274,849,835.71	237,274,187.58	226,207,334.16	217,096,914.73
TAX CHARGE					
PUBLIC UTILITIES CHARGE					
DISCOVERIES	53,812.41				
NON DISCOVERIES		7,918.86	4,221.37	4,171.56	3,538.01
RELEASES	(459.55)	(8,656.29)	(1,449.03)	(1,451.90)	(1,478.61)
<b>TOTAL CHARGE</b>	<b>53,352.86</b>	<b>274,849,098.28</b>	<b>237,276,959.92</b>	<b>226,210,053.82</b>	<b>217,098,974.13</b>
BEGINNING COLLECTIONS	-	222,507,728.50	237,088,535.51	226,116,184.79	217,036,412.29
COLLECTIONS	1,194.09	44,672,069.62	24,325.73	6,089.52	5,240.66
<b>TOTAL COLLECTIONS</b>	<b>1,194.09</b>	<b>267,179,798.12</b>	<b>237,112,861.24</b>	<b>226,122,274.31</b>	<b>217,041,652.95</b>
BALANCE OUTSTANDING	52,158.77	7,669,300.16	164,098.68	87,779.51	57,321.18
<b>PERCENTAGE OF REGULAR</b>	<b>2.24%</b>	<b>97.21%</b>	<b>99.93%</b>	<b>99.96%</b>	<b>99.97%</b>
<b>OVERALL CHARGED</b>	<b>53,352.86</b>	<b>274,849,098.28</b>	<b>237,276,959.92</b>	<b>226,210,053.82</b>	<b>217,098,974.13</b>
<b>OVERALL COLLECTED</b>	<b>1,194.09</b>	<b>267,179,798.12</b>	<b>237,112,861.24</b>	<b>226,122,274.31</b>	<b>217,041,652.95</b>
<b>OVERALL PERCENTAGE</b>	<b>2.24%</b>	<b>97.21%</b>	<b>99.93%</b>	<b>99.96%</b>	<b>99.97%</b>

**JANUARY 2026  
PERCENTAGE FOR REGULAR TAX**

<b>JANUARY 30, 2026 REGULAR TAX</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
BEGINNING CHARGE	208,195,025.87	192,181,155.30	186,540,147.30	180,717,811.44
TAX CHARGE				
PUBLIC UTILITIES CHARGE				
DISCOVERIES				
NON DISCOVERIES				
RELEASES	(1,656.89)			
<b>TOTAL CHARGE</b>	<b>208,193,368.98</b>	<b>192,181,155.30</b>	<b>186,540,147.30</b>	<b>180,717,811.44</b>
BEGINNING COLLECTIONS	208,144,472.59	192,112,312.36	186,443,804.57	180,660,608.22
COLLECTIONS	(726.86)	533.05	516.55	670.05
<b>TOTAL COLLECTIONS</b>	<b>208,143,745.73</b>	<b>192,112,845.41</b>	<b>186,444,321.12</b>	<b>180,661,278.27</b>
BALANCE OUTSTANDING	49,623.25	68,309.89	95,826.18	56,533.17
<b>PERCENTAGE OF REGULAR</b>	<b>99.98%</b>	<b>99.96%</b>	<b>99.95%</b>	<b>99.97%</b>
<b>OVERALL CHARGED</b>	<b>208,193,368.98</b>	<b>192,181,155.30</b>	<b>186,540,147.30</b>	<b>180,717,811.44</b>
<b>OVERALL COLLECTED</b>	<b>208,143,745.73</b>	<b>192,112,845.41</b>	<b>186,444,321.12</b>	<b>180,661,278.27</b>
<b>OVERALL PERCENTAGE</b>	<b>99.98%</b>	<b>99.96%</b>	<b>99.95%</b>	<b>99.97%</b>

**JANUARY 2026  
PERCENTAGE FOR REGULAR TAX**

<b>JANUARY 30, 2026 REGULAR TAX</b>	<b>2017</b>	<b>2016</b>
BEGINNING CHARGE	186,663,147.61	176,859,604.37
TAX CHARGE		
PUBLIC UTILITIES CHARGE		
DISCOVERIES		
NON DISCOVERIES		
RELEASES		
<b>TOTAL CHARGE</b>	<b>186,663,147.61</b>	<b>176,859,604.37</b>
BEGINNING COLLECTIONS	186,616,306.22	176,821,037.76
COLLECTIONS	403.87	520.28
<b>TOTAL COLLECTIONS</b>	<b>186,616,710.09</b>	<b>176,821,558.04</b>
BALANCE OUTSTANDING	46,437.52	38,046.33
<b>PERCENTAGE OF REGULAR</b>	<b>99.98%</b>	<b>99.98%</b>
<b>OVERALL CHARGED</b>	<b>186,663,147.61</b>	<b>176,859,604.37</b>
<b>OVERALL COLLECTED</b>	<b>186,616,710.09</b>	<b>176,821,558.04</b>
<b>OVERALL PERCENTAGE</b>	<b>99.98%</b>	<b>99.98%</b>



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-123

**Agenda Date:** 3/2/2026

---

**TITLE:**

Human Resources Reports for January 2026

**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 January 2026.

**FINANCIAL IMPACT:**

None.

**UNION COUNTY PERSONNEL REPORT  
REPORT OF NEW HIRES**

**January 2026**

<b><u>Name</u></b>	<b><u>Hire Date</u></b>	<b><u>Position</u></b>
<b>911 COMMUNICATIONS</b>		
SCOTT L HASKELL	1/12/26	TELECOMMUNICATOR I
MARY D MADDOX	1/12/26	TELECOMMUNICATOR I
CAROLYN M PEREZ MARILUZ	1/12/26	TELECOMMUNICATOR I
ANDREA J SPARGO	1/12/26	TELECOMMUNICATOR I
<b>COOPERATIVE EXTENSION</b>		
ROBERT K FUNDERBURK	1/26/26	EVENT ASSISTANT PT
<b>ENVIRONMENTAL HEALTH</b>		
LOGAN W BRADY	1/12/26	ENVIRONMENTAL HEALTH SPEC
<b>HS - PUBLIC HEALTH</b>		
JULYETH M BORJA	1/12/26	CLINICAL ASSISTANT PT
<b>HS - SOCIAL SERVICES</b>		
JENNIFER L BRUNO	1/12/26	BEHAVIORAL HEALTH THERAPIST
ASHLEY F GATTISON	1/12/26	SOCIAL WORKER
JENNIFER M HARRINGTON	1/12/26	ELIGIBILITY SPECIALIST
MICHELLE M NISKA	1/12/26	ELIGIBILITY SPECIALIST
TAMAYA A WILLIAMS	1/12/26	SENIOR SOCIAL WORKER
<b>PUBLIC LIBRARY</b>		
GRACE M JOYNER	1/26/26	LIBRARY ASSOCIATE PT
CARRIE M MILSTEAD	1/26/26	LIBRARY SPECIALIST PT
ALEXANDER T RAINIER	1/26/26	LIBRARY ASSOCIATE PT
<b>SHERIFF/JAIL/FAC 80.5 HRS</b>		
CHARLES P D'APICE	1/12/26	DETENTION OFFICER
ISAIAH A MARTINEZ	1/12/26	DETENTION OFFICER
DERRICK J THOMPSON	1/26/26	DETENTION OFFICER
JEREMY D WILLIAMS	1/26/26	DETENTION OFFICER
<b>SHERIFF/JAIL/FACILITIES</b>		
AVERY M MEDLIN	1/12/26	ANIMAL CARE SPECIALIST
MALCOLM T MURRAY	1/12/26	ADMINISTRATIVE PROF I PT
<b>SOLID WASTE</b>		
DANIEL P HELDT	1/12/26	UTILITY SITE ATTENDANT PT
<b>UCW - ENGINEERING</b>		
LIAM P MCNALLY	1/12/26	ASSOCIATE ENGINEER

**UNION COUNTY PERSONNEL REPORT  
REPORT OF RETIREES AND SEPARATIONS FROM SERVICE**

**January 2026**

<u>Name</u>	<u>Hire Date</u>	<u>Separation Date</u>	<u>Position</u>
<b>RETIREES</b>			
<b>PLANNING</b>			
JAMES D KING	12/15/14	1/30/26	SENIOR PLANNER
<b>SHERIFF/JAIL/FACILITIES</b>			
MICHAEL S EVERETTE	1/7/19	1/30/26	DEPUTY SHERIFF
<b>SEPARATION FROM SERVICE</b>			
<b>911 COMMUNICATIONS</b>			
AMY N DAVIS	8/12/24	1/30/26	TELECOMMUNICATOR I
<b>BOARD OF ELECTIONS</b>			
JILLIAN K VINES	10/17/24	1/16/26	ONE STOP OFFICE SUPPORT
<b>HS - SOCIAL SERVICES</b>			
TAMAYA A WILLIAMS	1/12/26	1/28/26	SENIOR SOCIAL WORKER
<b>HS - TRANSPORTATION</b>			
JOYCE A GROGAN	11/17/25	1/16/26	TRANSPORTATION DRIVER
GINA A HANEY	10/20/25	1/30/26	TRANSPORTATION DRIVER PT
<b>PARKS AND RECREATION</b>			
KAYLEE G HINSON	9/7/23	1/10/26	OFFICE ATTENDANT - SEASONAL
SANDRA L MCNEIL	5/14/25	1/12/26	HEAD LIFEGUARD - SEASONAL
VALERIE A CISNEROS-ROMAN	5/17/25	1/28/26	LIFEGUARD - SEASONAL
<b>REGISTER OF DEEDS</b>			
SARA P CAPONI	5/2/16	1/30/26	DEPUTY II - ROD
<b>SHERIFF/JAIL/FAC 80.5 HRS</b>			
MATTHEW G BAUCOM	1/16/24	1/13/26	DETENTION OFFICER
JOSHUA W BANKS	4/7/25	1/20/26	DETENTION OFFICER
DERRICK J THOMPSON	1/26/26	1/28/26	DETENTION OFFICER
<b>SOLID WASTE</b>			
TERAISA M TUCKER	6/21/21	1/9/26	UTILITY SITE ATTENDANT
<b>UCW - WATER &amp; WASTEWATER OPS</b>			
JONATHAN M STUMP	11/17/25	1/27/26	UTILITY TECHNICIAN I



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-127

**Agenda Date:** 3/2/2026

---

**TITLE:**

Facilities Major Capital Projects Update - Quarterly Report

**INFORMATION CONTACT:**

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

**ACTION REQUESTED:**

None - Information Only.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

This is the quarterly major capital projects update for projects managed by the Facilities and Fleet Management Department.

**FINANCIAL IMPACT:**

None.

# Quarterly Facilities Capital Projects Update

Major Capital (MC)

March 2, 2026



**UNIONCOUNTY**

north carolina

<b>Project Name</b>		<b>Project Description</b>			<b>Capital Account</b>
<b>Union County Food Innovation Center</b>		Design and construct a facility to support an incubator space for local food product development, production and packaging. The facility is planned to be between 15,000 to 30,000 gsf with key features including: dry storage, cold storage, commercial kitchens, food processing suites, wash stations, food packaging rooms, office space, food truck parking.			40080187
<b>Project Budget</b>		<b>Project Partners</b>			<b>PM: Bruno</b>
<b>\$17,380,604</b>		Town of Wingate	Development and financial responsibility for entry roads and other infrastructure		1/29/2026
<b>Current Phase</b>		Wingate University	Land lease, curriculum development and sharing, scholarship commitment		
<b>Construction</b>		State of North Carolina	Providing \$5,000,000 in funding		
		NC Cooperative Extension	Management of day to day operations		
		CPL	Architect		
		Edifice	CMAR		
<b>Progress to Completion</b>	<b>Schedule Lead/Lag</b>	<b>Est. Completion Date</b>	<b>Funds Encumbered</b>	<b>Expenses to Date</b>	<b>Building Size</b>
<b>15.0%</b>	<b>6 Mnth Lag</b>	<b>3/1/2027</b>	<b>2%</b>	<b>6%</b>	<b>21,452 gsf</b>

<b>Budget Revenue</b>			
Funding Source 1	State Appropriation	\$	5,000,000.00
Funding Source 2	UC/EDC Capital	\$	7,447,087.00
Funding Source 3	Transfer from General Fund	\$	476,243.00
Funding Source 4	GoldenLEAF Grant <sup>1</sup>	\$	1,000,000.00
Funding Source 5	NCDA FP Grant <sup>2</sup>	\$	500,000.00
Funding Source 6	State Grant Investment Earnings	\$	19,196.00
Funding Source 7	Intergovernmental Revenue (Wingate)	\$	1,810,959.00
Funding Source 8	Transfer from Facilities Capital	\$	505,760.00
Funding Source 9	Bond Interest Income	\$	621,359.00
<b>Total Revenue</b>			<b>\$17,380,604</b>

<b>Budget Breakdown</b>		
		<b>Current Phase</b>
Soft Costs		\$965,921
Construction		\$15,895,148
<b>Project Total</b>		<b>\$16,861,069</b>
Project Revenue		\$17,380,604
Project Budget Delta	\$519,535	

<b>Schedule Breakdown</b>				
Jan 2024 - Mar 2024	Apr 2024 - Oct 2025	Nov 2025 - Jan 2026	Feb 2026 - Mar 2027	Mar 2027 - Mar 2028
PreDesign	Design	Contracts/Bidding	Permitting, Construction	Closeout
<b>Unique Schedule Impacts:</b>	Land Lease with Wingate University - Lease executed Business Park road and infrastructure development by Town of Wingate - Plans developed by October, 2025 Grant Award for kitchen equipment, cold storage, shelving/racks - Grant awarded			
<b>Last Qtr</b>	95% Construction Documents phase completed. Guaranteed Maximum Price (GMP) contract review and preparation.			
<b>Next Qtr</b>	GMP Board Approval, Permitting, Commencing Construction			

Notes: 1 County has applied for a future NCDA FP Grant of \$ 500,000.00

<b>Project Name</b>		<b>Project Description</b>		<b>Capital Account</b>	
<b>UC Water Operation Center Expansion and Renovation</b>		Design and construct a facility to support UC Water growing needs. The project is proposed to be constructed on the premises of the current operations center in Monroe. The anticipated building size is approximately 30,000 gsf and will contain general offices for Administration, Engineering, Operations, Customer Service that includes customer drive-thru for various transactions and Warehouse space. In addition to this, a renovation of approximately 3,000 gsf of existing Ops Center.		60186019	
<b>Project Budget</b>		<b>Project Partners</b>		PM: Soto	
<b>\$15,500,140</b>		UC Water Department	Responsible for daily operations of new facility	02.02.2026	
<b>Current Phase</b>		Progressive Design	Architect		
<b>Design/Construction Documents</b>		Edifice	CMAR		
<b>Progress to Completion</b>	<b>Schedule Lead/Lag</b>	<b>Est. Completion Date</b>		<b>Funds Encumbered</b>	<b>Expenses to Date</b>
<b>10.0%</b>	<b>8 Wks Lag</b>	<b>10/1/2027</b>		<b>6%</b>	<b>3%</b>
					<b>Building Size</b>
					<b>20,142 gsf</b>

<b>Budget Revenue</b>		
Funding Source 1	UC WATER Capital	\$15,500,140
Funding Source 2		
Funding Source 3		
Total Revenue		\$15,500,140
Future Funding Source 1		
Future Funding Source 2		
Future Funding Source 3		
Total Future Funding		\$0

<b>Budget Breakdown</b>	
	Current Phase
Design	\$865,260
Construction	\$12,871,350
Furniture/Fixed Equipment	\$946,760
Construction Contingency	\$297,307
D/C Subtotal	
	\$14,980,677
Owner Reserves	\$300,410
Project Contingency	\$217,307
Project Total	
	\$15,498,394

<b>Schedule Breakdown</b>				
Aug 2024 - Feb 2025	Feb 2025 - May 2026	May 2026 - Aug 2026	Sept 2026 - Oct 2027	Oct 2027 - Oct 2028
PreDesign	Design	Contracts/Bidding	Construction	Closeout
Unique Schedule Impacts:		Site and long lead time packages to bid early. Layout configuration review by UC Leadership.		
Last Qtr	Schematic Design phase completed, Schematic Design phase cost estimate completed.			
Next Qtr	Design Development phase nearing completion, Design Development phase estimate and value management review will be in progress after layout approval.			

<b>Project Name</b>		<b>Project Description</b>	<b>Capital Account</b>		
<b>UC Cane Creek Campground Store</b>		Design and Construction of a new building of approximately 1,300 SF that will serve as a general store for the Cane Creek Park Campground area.	40080100		
<b>Project Budget</b>		<b>Project Partners</b>		PM: Soto	
<b>\$950,000</b>		UC Parks and Recreation	Responsible for daily operation of new facility		02.02.2026
		Creech & Associates	Architect		
<b>Current Phase</b>		Rushing Contracting	General Contractor		
<b>Closeout/Warranty</b>					
<b>Progress to Completion</b>	<b>Schedule Lead/Lag</b>	<b>Est. Completion Date</b>	<b>Funds Encumbered</b>	<b>Expenses to Date</b>	<b>Building Size</b>
<b>100.0%</b>	<b>0 Wks Lag</b>	<b>11/15/2025</b>	<b>8%</b>	<b>92%</b>	<b>3,588 gsf</b>

<b>Budget Revenue</b>		
Funding Source 1	UC Capital MC	\$600,000
Funding Source 2	Interest Income	\$100,000
Funding Source 3	Event Ctr Support Fac	\$250,000
Total Revenue		\$950,000
Future Funding Source 1		
Future Funding Source 2		
Future Funding Source 3		
Total Future Funding		\$0

<b>Budget Breakdown</b>		
	Current Phase	
Design	\$60,700	
Construction	\$782,216	
Furniture/Fixed Equipment	\$17,451	
Construction Contingency	\$78,221	
D/C Subtotal		\$938,588
Owner Reserves		
Project Contingency	\$0	
Project Total		\$938,588

<b>Schedule Breakdown</b>					
Aug 2022 - Nov 2022	Nov 2022 - Apr 2024	Apr 2024 - Jan 2025	Feb 2025 - Nov 2025	Nov 2025 - Nov 2026	
PreDesign	Design	Contracts/Bidding	Construction	Closeout	
Unique Schedule Impacts:		Furniture delivery			
Last Qtr	Construction completed.				
Next Qtr	Move-in scheduled.				

<b>Project Name</b>		<b>Project Description</b>	<b>Capital Account</b>
<b>Austin Chaney Operation Center</b>		Design and construct a facility to replace the existing office administrative building. The facility is planned to be a single story building between 5,000 to 6,000 gsf with key features including: nine offices, two showers, two bathrooms, one kitchenette area, one conference room, one MEP room, one storage room, one lobby for dirty entry and one lobby for clean entry.	61287000
<b>Project Budget</b>		<b>Project Partners</b>	<b>PM: Soto</b>
<b>\$3,577,000</b>		UC Solid Waste Responsible for daily operations of new facility	02.02.2026
<b>Current Phase</b>		McMillan Pazdan Smith Architect	
<b>Design/Construction Documents</b>		TBD General Contractor	
<b>Progress to Completion</b>	<b>Schedule Lead/Lag</b>	<b>Est. Completion Date</b>	<b>Funds Encumbered</b>
<b>15.0%</b>	<b>0 Wks Lag</b>	<b>2/28/2027</b>	<b>1%</b>
			<b>Expenses to Date</b>
			<b>99%</b>
			<b>Building Size</b>
			<b>6,000 gsf</b>

Budget Revenue		
Funding Source 1	UC Solid Waste MC	\$3,350,000
Funding Source 2		
Funding Source 3		
Total Revenue		\$3,350,000
Future Funding Source 1		
Future Funding Source 2		
Future Funding Source 3		
Total Future Funding		\$0

Budget Breakdown	
	Current Phase
Design	\$174,300
Construction	\$2,500,000
Furniture/Fixed Equipment	\$204,000
Construction Contingency	\$192,000
D/C Subtotal	
	\$3,070,300
Owner Reserves	
Project Contingency	\$192,000
Project Total	
	\$3,262,300

Schedule Breakdown					
Feb 2025 - Jun 2025	Jun 2025 - Jan 2026	Feb 2026 - May 2026	June 2026 - Feb 2027	Feb 2027 - Feb 2028	
PreDesign	Design	Contracts/Bidding	Construction	Closeout	
Unique Schedule Impacts:		Permitting process. New building location - coordination with utilities. Size and location of the current septic system.			
Last Qtr		Construction Documents phase completed, begin Permitting process.			
Next Qtr		Permitting completed, begin bidding process.			

<b>Project Name</b>		<b>Project Description</b>		<b>Capital Account</b>	
<b>Historic Courthouse - Phase 2</b>		Design and construct envelope repairs to windows, doors foundations drainage, water infiltration into lower level, low slope roof replacement and structural reinforcement under HVAC units, portico roof repair/replacement, wrought iron repair.		40080125	
Project Budget		<b>Project Partners</b>		PM: Bruno	
<b>\$1,725,000</b>		UC Urban Forestry	Historic tree protection advice	02.02.2026	
Current Phase		UC Historical Society	Advisory only		
<b>Design/Design Development</b>		Walter Robbs	Architect		
		TBD	General Contractor		
Progress to Completion	Schedule Lead/Lag	Est. Completion Date	Funds Encumbered	Expenses to Date	Building Size
<b>5.0%</b>	<b>12 Wks Lag</b>	<b>6/1/2027</b>	<b>8%</b>	<b>3%</b>	<b>0</b>

Budget Revenue		
Funding Source 1	UC Capital MC	\$1,725,000
Funding Source 2		
Funding Source 3		
Total Revenue		\$1,725,000
Future Funding Source 1		
Future Funding Source 2		
Future Funding Source 3		
Total Future Funding		\$0

Budget Breakdown		
	Current Phase	
Design	\$199,270	
Construction	\$1,120,000	
Furniture/Fixed Equipment	\$0	
Construction Contingency	\$116,000	
D/C Subtotal		\$1,435,270
Owner Reserves	\$209,730	
Project Contingency	\$80,000	
Project Total		\$1,725,000

Schedule Breakdown					
Feb 2025 - May 2025	Apr 2025 - May 2026	May 2026 - Aug 2026	Aug 2026 - Jun 2027	Jun 2027 - Jun 2028	
PreDesign	Design	Contracts/Bidding	Construction	Closeout	
Unique Schedule Impacts:	Coordinating construction with the congressmen's office. Coordinating HVAC & waterproofing to maintain occupancy Coordinating construction work and historic tree preservation				
Last Qtr	Schematic/Design Development phase completed, Construction Documents started				
Next Qtr	Construction Document Complete, bidding				

<b>Project Name</b>		<b>Project Description</b>			<b>Capital Account</b>	
<b>South Piedmont Regional Autopsy Center</b>		The project consists of constructing a new single-story, approximately 10,000-15,000 sf building in Wingate, NC to provide morgue and forensic pathology services to the residence of Union County as well as several surrounding Counties. The office will also be responsible for death investigations under certain circumstances and work with local, state and federal law enforcement agencies when necessary. The new facility will include autopsy stations, observation rooms, examination rooms, lab space biological processing equipment refrigeration space three to four offices, a small conference area, comprehensive ventilation and air conditioning and enhanced security.			40080222	10114420
<b>Project Budget</b>		<b>Project Partners</b>			PM: Whitaker	
<b>\$20,537,481</b>		State of NC	Supplied \$20M in grant funding		02.12.2026	
<b>Current Phase</b>		UC Medical Examiner	Responsible for operations			
<b>Design/Design Development</b>		CPL	Architect			
		Wharton-Smith	CMAR			
		Timmons	Civil			
<b>Progress to Completion</b>	<b>Schedule Lead/Lag</b>	<b>Est. Completion Date</b>		<b>Funds Encumbered</b>	<b>Expenses to Date</b>	<b>Building Size</b>
<b>8.0%</b>	<b>2 Wks Lag</b>	<b>11/1/2027</b>		<b>8%</b>	<b>3%</b>	<b>15,100 sf</b>

<b>Budget Revenue</b>		
Funding Source 1	State of NC Grant	\$20,000,000
Funding Source 2	ME Operation Funds	\$537,481
Funding Source 3		
<b>Total Revenue</b>		<b>\$20,537,481</b>
Future Funding Source 1		
Future Funding Source 2		
Future Funding Source 3		
<b>Total Future Funding</b>		<b>\$0</b>

<b>Budget Breakdown</b>		
	Current Phase	
Design	\$1,834,283	
Construction	\$17,179,255	
Furniture/Fixed Equipment	\$1,075,000	
Construction Contingency	\$515,378	
<b>D/C Subtotal</b>		<b>\$20,603,916</b>
Owner Reserves	\$376,513	
Project Contingency	\$0	
<b>Project Total</b>		<b>\$20,980,429</b>

<b>Schedule Breakdown</b>				
Jun 2025 - Aug 2025	Aug 2025 - May 2026	May 2026 - Jul 2026	Aug 2026 - Nov 2027	Nov 2027 - Nov 2028
Advance Planning	Design	Contracts/Bidding	Construction	Closeout
<b>Unique Schedule Impacts:</b>		DOT coordination with Hwy 74 driveway/entrance Early bid packages will bid in January 2026 with full construction package bidding in July 2026		
Last Qtr	Schematic Design complete, Design Development starts			
Next Qtr	Design Development and Construction Documents complete, Bidding phase			

<b>Project Name</b>		<b>Project Description</b>		<b>Capital Account</b>	
<b>UC Government Center First Floor Finishes and Lobby Renovation</b>		Project scope consists of renovating the Government Center's main entrance and lobby to offer a well organized entrance and exit scheme to better serve employees and the public, and includes security enhancements within a new security desk, visitor management system and the addition of security tunstiles. Adjacent spaces, the main corridor, commissioners conference room, kitchenette and board room will receive new wall and flooring finishes.		40080131, 40080069 and 40080190	
<b>Project Budget</b> <b>\$525,365</b>		<b>Project Partners</b>		PM: Simpson 02.13.2026	
<b>Current Phase</b> <b>Closeout/Warranty</b>		Gensler Heartland Contracting Assa Abloy UC Public Communications		A&E General Contractor Equipment Provider	
<b>Progress to Completion</b>	<b>Schedule Lead/Lag</b>	<b>Est. Completion Date</b>	<b>Funds Encumbered</b>	<b>Expenses to Date</b>	<b>Building Size</b>
<b>90.0%</b>	<b>0 Wks Lag</b>	<b>01.30.2026</b>	<b>24%</b>	<b>76%</b>	<b>0</b>

<b>Budget Revenue</b>		
Funding Source 1	UC OC	\$98,000
Funding Source 2	UC FRR	\$172,734
Funding Source 3	UC Capital MC	\$254,631
Total Revenue		\$525,365
Future Funding Source 1		
Future Funding Source 2		
Future Funding Source 3		
Total Future Funding		\$0

<b>Budget Breakdown</b>		
	Current Phase	
Design	\$38,261	
Construction	\$389,640	
Furniture/Fixed Equipment	\$0	
Construction Contingency	\$34,990	
D/C Subtotal		\$462,891
Owner Reserves		
Project Contingency	\$0	
Project Total		\$462,891

<b>Schedule Breakdown</b>				
	May 2024 - Jan 2025	Jan 2025 - May 2025	July 2025 - Jan 2026	Jan 2026 - Jan 2027
PreDesign	Design	Contracts/Bidding	Construction	Closeout
Unique Schedule Impacts:	Temporarily relocating existing security desk and routing staff and visitor entrance to the ground floor during construction Offer visitors and Commissioners secure 1st floor access for Board meetings during construction			
Last Qtr	Wall coverings completed, countertops installed, minor punchlist items worked on, lobby restrooms demo completed			
Next Qtr	bi-parting sliding door install, speed gates and access control programming, glass enclosure install, inspections			

Notes: 1 demo complete in lobby restrooms



# Union County, NC

## Staff Report

Union County Government  
Center  
500 North Main Street  
Monroe, North Carolina  
[www.unioncountync.gov](http://www.unioncountync.gov)

---

**File #:** 26-103

**Agenda Date:** 3/2/2026

---

**TITLE:**

Union County Grants Management Update

**INFORMATION CONTACT:**

Jason May, Budget & Grants Management, Director, 704-286-3760

**ACTION REQUESTED:**

None.

**PRIOR BOARD ACTIONS:**

None.

**BACKGROUND:**

Staff will provide an overview of existing grant activity, grants management practices, and discussion of next steps in establishing the Union County Budget and Grants Management Department.

**FINANCIAL IMPACT:**

None.