

AGENDA
UNION COUNTY BOARD OF COMMISSIONERS
Regular Meeting
Monday, May 17, 2010
7:00 P.M.
Board Room, First Floor
Union County Government Center
500 North Main Street
Monroe, North Carolina

www.co.union.nc.us

Closed Session - 6:00 p.m.

1. **Opening of Meeting**
 - a. Invocation
 - b. Pledge of Allegiance
 - c. Featured Community Benefit Organization: Union County Crisis Assistance Ministry (*Estimated Time: 5 Minutes)
 - d. Employee Service Award Recognitions (*Estimated Time: 10 Minutes)

2. **Public Hearing - Re: Bond Order Authorizing the Issuance of Not to Exceed \$110,000,000 General Obligation Refunding Bonds of the County of Union, North Carolina**
ACTION REQUESTED: Conduct Public Hearing - Action by the Board regarding this item is requested under Item 14 below.

3. **Informal Comments** (*Estimated Time: 10 Minutes)
ACTION REQUESTED: No action required

4. **Additions, Deletions and/or Adoption of Agenda** (*Estimated Time: 5 Minutes)
ACTION REQUESTED: Adoption of Agenda

5. **Consent Agenda** (*Estimated Time: 10 Minutes)
ACTION REQUESTED: Approve items listed on Consent Agenda

6. **Public Information Officer's Comments** (*Estimated Time: 5 Minutes)

Old Business:

7. **Consideration of Lighting Text Amendment Article XV Section 242 and Article II Section 15 and Applicable Consistency Statement** (Public Hearing Held on May 3, 2010) (*Estimated Time: 10 Minutes)
ACTION REQUESTED: Staff recommends that amendments to lighting provisions be included in the comprehensive revision of the Land Use Ordinance. As the Board is aware, our goal is to undertake a comprehensive revision to our Land Use Ordinance upon adoption of the Comprehensive Plan.

8. **"Fill" Text Amendment Definition Article XXIV Flood Damage Prevention Section 384 and Applicable Consistency Statement** (Public Hearing Held on May 3, 2010)
(*Estimated Time: 10 Minutes)
ACTION REQUESTED: Staff recommends denial of the amendment
9. **Consideration of Resolution Requesting Naming of the "Monroe Bypass/Connector"** (*Estimated Time: 10 Minutes)
ACTION REQUESTED: Given the fact that the name "Union County Parkway" (or Union Parkway) was suggested by one citizen and various citizens' boards, staff recommends the name as suggested by the Agricultural Advisory, or as an alternate, Union Parkway
10. **Sale and/or Lease Negotiations of Hospital/Consideration of Services of Kaufman Hall as Provided in Agreement** (*Estimated Time: 30 Minutes)
ACTION REQUESTED: (1) suspend the services of Kauffman Hall and discussions of the hospital sale and/or lease until December 2010 – Chairwoman Rogers and Vice Chair Kuehler; (2) remove sale of hospital and continue negotiations and expedite lease extension with CHS to provide improved healthcare for all citizens of Union County - Commissioner Mills
11. **Consideration of Appointments to the CMC-Union Community Trustee Council**
(*Estimated Time: 10 Minutes)
ACTION REQUESTED: Consider appointments to the CMC-Union Community Trustee Council
12. **Rescoping of Jesse Helms Park Passive Area Phase II** (*Estimated Time: 15 Minutes)
ACTION REQUESTED: Authorize Manager to approve Additional Services Agreement with CM&E for Design, Permitting, Bidding and Construction Administration Services. Authorize Staff to negotiate with PARTF Grant Administrator to re-scope project and obtain extension to grant period.
13. **General Obligation Refunding Bonds, Series 2007A/B/C (Public Hearing Held Earlier on the Agenda)** (*Estimated Time: 10 Minutes)
ACTION REQUESTED: 1) Adopt Bond Order that was introduced on May 3 and 2) Adopt Bond Resolution that sets forth the terms for the Bonds
14. **General Obligation Refunding Bonds, Series 2007D & 2009A/B** (*Estimated Time: 10 Minutes)
ACTION REQUESTED: 1) Adopt Resolution Making Certain Statements of Facts; and 2) Introduce and Adopt the Bond Order; and 3) Adopt the Bond Resolution setting forth the terms of those bonds
15. **Clarification of Motion of May 18, 2009 Regarding Recommendation to Consider Scheduling a Comprehensive Plan Workshop** (*Estimated Time: 10 Minutes)
ACTION REQUESTED: Staff defers to the Chair

New Business:

16. **Establish Official County Boundary Between Union and Cabarrus Counties**
(*Estimated Time: 10 Minutes)
ACTION REQUESTED: Adopt a resolution to approve the location of the Cabarrus-Union County line as presented in the plat entitled "County Boundary Re-Survey Plat for: The Cabarrus-Union County Line" and appoint John Petoskey, Tax Administrator, as a Special Boundary Commissioner (i) to supervise, to the extent needed, the surveying, marking, and mapping of the boundary, (ii) to serve as the County's contact agent for the North Carolina Geodetic Survey, and (iii) to enter upon private property, if necessary, to view and survey the boundary and to erect boundary markers.
17. **Announcement of Vacancies on Boards and Committees** (*Estimated Time: 10 Minutes)
- a. Adult Care Home Advisory Committee (at least 3 Vacancies)
 - b. Agricultural Advisory Board (3 Vacancies Expiring June 2010)
 - c. Union County Industrial Facilities and Pollution Control Financing Authority (3 vacancies for terms expiring May 2010)
 - d. Juvenile Crime Prevention Council:
 - 1. Substance Abuse Professional
 - e. Nursing Home Advisory Committee (at least 1 Vacancy)
 - f. Parks and Recreation Advisory Committee (1 vacancy for a member with a physical disability)
 - g. Region F Advisory Committee (1 Vacancy for a regular member and 1 vacancy for an alternate member, both as of June 30, 2010)
 - h. Centralina Workforce Development Board (1 Vacancy as of June 30, 2010, representing Community Based Organizations and 1 Vacancy as of June 30, 2010, representing Vocational Rehabilitation)
- ACTION REQUESTED:** Announce vacancies
18. **Appointments to Boards and Committees** (*Estimated Time: 10 Minutes)
- a. Adult Care Home Advisory Committee (reappointment)
 - b. Parks and Recreation Advisory Committee (1 vacancy for a term expiring February 2011)
 - c. Social Services Board (1 Vacancy as of June 2010)
 - d. South Piedmont Community College (SPCC) Board of Trustees as of June 30, 2010
- ACTION REQUESTED:** Consider appointments
19. **County Manager's Comments**
20. **Commissioners' Comments**

CONSENT AGENDA
May 17, 2010

1. **Minutes**
ACTION REQUESTED: Approval of minutes
2. **Establishment of FY 2011 Budget Calendar**
ACTION REQUESTED: Adopt FY 2011 Budget Calendar
3. **Jackson Community Volunteer Fire and Rescue, Inc. - Purchase of a Used 1996 Freightliner 2,500 Gallon Tanker-Pumper**
ACTION REQUESTED: Adopt Resolution Approving the Incurrence by Jackson Community Volunteer Fire and Rescue, Inc. of up to \$230,000.00 in Indebtedness to Finance a Firetruck
4. **Motor Vehicle Tax Refunds for April 2010**
ACTION REQUESTED: Approve overpayments for April 2010 in the amount of \$5,546.48
5. **Contracts/Purchase Orders Over \$20,000**
 - a. Sheriff's Office: Purchase Order to Lawmen's for Tasers and Related Equipment in the amount of \$25,953.45 (Funding was approved in this year's budget)
 - b. Tax Administration: Agreement with Thomas A. Ebert for Appraisal Support in the Amount of \$53,850**ACTION REQUESTED:** Authorize the County Manager to approve Items a and b, pending legal review
6. **Budget Transfers Report for March and April, 2010**
ACTION REQUESTED: Approve report
7. **Tax Administration**
 - a. Tenth Motor Vehicle Refund Register for the Period of April 1, 2010 - April 30, 2010 in the Amount of \$866.19-
 - b. Tenth Motor Vehicle Release Register for the Period of April 1, 2010 - April 30, 2010 in the Amount of \$9,541.70-
 - c. Eleventh Motor Vehicle Billing in the Grand Total of \$1,005,537.62
 - d. Releases for April 2010 in the Grand Total of \$21,607.50**ACTION REQUESTED:** Approve Items a, b, c, and d
8. **Department of Social Services: Budget Ordinance Amendment #45 to Appropriate \$133,446 in Federal Department of Defense Funding for Food and Nutrition Service Benefits to County Residents**
ACTION REQUESTED: Adopt Budget Ordinance Amendment #45 (No County Match)
9. **Library - Budget Amendment #48 to Increase the Smart Start Family Literacy Grant for FY 2010**
ACTION REQUESTED: Adopt Budget Ordinance Amendment #48

10. **Correction to Minutes of Regular Meeting of May 19, 2008**
ACTION REQUESTED: Authorize Clerk to Correct Minutes of Regular Meeting of May 19, 2008, to Reflect Vote Taken on the Consent Agenda by the Board

11. **Purchases by Health Department using Federal Phase III Pandemic Flu Funds**
 - a. Emergency Mass Notification System
 - b. Pandemic Flu Phase III Purchases**ACTION REQUESTED:** Authorize recommended purchases

INFORMATION ONLY - NO ACTION REQUIRED

1. Personnel Department's Monthly Report for April 2010
2. Department of Inspection's Monthly Report for April 2010



OFFICE OF THE COMMISSIONERS AND MANAGER

500 N. Main St., Room 921 • Monroe, NC 28112 • Phone (704) 283-3810 • Fax (704) 282-0121

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the Union County Board of Commissioners will hold a special meeting on Monday, May 17, 2010, at 6:00 p.m. in the Conference Room, First Floor, Union County Government Center, 500 North Main Street, Monroe, North Carolina, for the purpose of going into closed session to: 1) consult with an attorney in order to preserve the attorney-client privilege in accordance with G.S. 143-318.11(a)(3) and 2) prevent the disclosure of information that is privileged or confidential pursuant to G.S. 153A-98 and G.S. 143-318.10(e), in accordance with G.S. 143-318.11(a)(1).

Kim Rogers, Chairwoman
Union County Board of Commissioners

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 10, 2010

Action Agenda Item No. 1c

(Central Admin. use only)

SUBJECT: Community Benefit Organization Presentation -- Union County Crisis Assistance Ministry

DEPARTMENT: Central Administration **PUBLIC HEARING:** No

ATTACHMENT(S):
none

INFORMATION CONTACT:

Matthew Delk, Asst. Manager
Brett Vines, Public Info. Officer

TELEPHONE NUMBERS:

(Delk) 704-283-3656

(Vines) 704-283-3546

DEPARTMENT'S RECOMMENDED ACTION: Receive presentation from Ms. Gloria Barrino, Executive Director of the Union County Crisis Assistance Ministry about the social service programs that the Ministry provides to our community.

BACKGROUND: The Union County Crisis Assistance Ministry was organized 23 years ago by local clergy, with the mission of providing short term assistance to local families and individuals in crisis by supplying resources to meet basic needs.

Local churches often desire to help families that are in desperate need, but usually do not have the ability to verify needs and determine appropriate assistance. This organization is staffed by four employees that are trained in various aspects of social work. In addition to these employees, the organization fulfills its mission using the efforts of many volunteers, to include a volunteer Board of Directors. The Ministry not only works with local churches, but closely works with the United Way and the Department of Social Services. DSS Director Dontae Latson is an active member of the Ministry Board.

Many churches now give annually to support operations, and often refer clients to the Ministry. The Ministry determines legitimate needs and provides families with appropriate help. Often this help involves food or personal items, payments to utility providers, landlords or pharmacies, and assistance preparing for employment. The Ministry particularly focuses on helping families and individuals to become self-sustaining through budgeting, finding appropriate housing, and finding employment.

The ministry needs more public exposure in order to raise needed funds and to attract volunteers in order to sustain these programs that are crucial to our community.

FINANCIAL IMPACT: The financial impact to County human service programs is extensive and immeasurable.

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation: _____

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: 5/17/2010

Action Agenda Item No. 1d
(Central Admin. use only)

SUBJECT: Employee Recognition

DEPARTMENT: Personnel

PUBLIC HEARING: Choose one....

ATTACHMENT(S):
Service Award Recipients for the
month of May 2010

INFORMATION CONTACT:
Julie Broome

TELEPHONE NUMBERS:
704-283-3803

DEPARTMENT'S RECOMMENDED ACTION:

Recognize those County employees who have reached special milestones in their years of dedicated and loyal service to the citizens of Union County.

BACKGROUND:

The employee recognition program acknowledges employees for full-time continuous service at the following intervals: 5 years, 10 years, 15 years, 20 years, 25 years, and 30 years of service.

The attached list details the employee name, department, and years of service for our current service award recipients. We ask that you join us in acknowledging and congratulating these employees by reading their names during the opening of BOCC meeting.

FINANCIAL IMPACT:

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:

Union County Service Award Recipients for the month of May 2010

We would like to recognize the following employees for full-time continuous service with Union County Local Government.

5 YEARS OF SERVICE

DALE LOUDER
THOMAS LUISA
RANDALL HARGROVE

DEPARTMENT

HEALTH
SHERIFF'S OFFICE
SOCIAL SERVICES

10 YEARS OF SERVICE

BETH YOW

DEPARTMENT

SOCIAL SERVICES

25 YEARS OF SERVICE

JOHN TARLTON

DEPARTMENT

PUBLIC WORKS

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 17, 2010

Action Agenda Item No. 2413
(Central Admin. use only)

SUBJECT: Debt Restructuring

DEPARTMENT: Finance

PUBLIC HEARING: Yes

ATTACHMENT(S):

Bond Order

INFORMATION CONTACT:

Kai Nelson

Bond Resolution

TELEPHONE NUMBERS:

704.292.2522

Market Update @ 4.26.2010

DEPARTMENT'S RECOMMENDED ACTION: 1) Hold the public hearing, and 2) Adopt the Bond Order that was introduced on 5/3, and 3) Adopt Bond Resolution that sets forth the terms for the Bonds

BACKGROUND: At the Commission's February 15, 2010 and May 3, 2010, meetings, the Board took several actions as follows:

- a) revised its debt portfolio mix policy (moving to 70%-80% traditional fixed rate and 20%-30% unhedged and hedged variable rate)
- b) authorized County staff to proceed with the restructuring of a portion of the County's debt to achieve the objectives of the revised debt mix policy
- c) introduced a Bond Order authorizing the issuance of not to exceed \$110 million General Obligation Refunding Bonds
- d) directed publication of a public hearing in connection with the advisability of issuing the Refunding Bonds

Based on market conditions as of April 26, 2010 (copy attached), the current size of the debt restructuring transaction would be in the range of \$55.3MM to \$64.6MM. It is this size and structure (with final maturities of 2022 and 2024) that does not add debt service cost to the County's budget.

The LGC is scheduled to act on the County's request at their June 1 meeting with pricing to occur June 9 and closing June 23. The LGC's required approval is specific to a County adopted Bond Order and Resolution (copies attached). If the County adopts a Bond Order which limits the transaction size to the smaller \$55MM transaction, then on the day of pricing the County can not refund additional bonds even if the economics are justified. Therefore, the proposed Bond

Order and Resolution identifies all of the outstanding 2007 Bonds as potential candidates for refunding with the actual size of the transaction to be determined on the day of pricing based on market conditions, the economics of the transaction (no increase in County's debt service budget) and the Commission's revised debt portfolio mix policy.

Several actions are requested of the Commission. First is to hold the public hearing. Second, following the public hearing and consideration of any comments received, the Board will consider the adoption of the Bond Order and Bond Resolution.

FINANCIAL IMPACT: Rebalance debt portfolio risk with no increase in the debt service budget

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation: _____

Notice of Public Hearing
 Bond Order Authorizing
 the Issuance of Refunding
 Bonds Exceeding \$110,000,000
 General Obligation
 Refunding Bonds
 of the County of Union,
 North Carolina

NORTH CAROLINA,
 UNION COUNTY

AFFIDAVIT OF PUBLICATION

Before the undersigned, a Notary Public of said County and State, duly commissioned, qualified, and authorized by the law to administer oaths, personally appeared Pat Deese who being first duly sworn, deposes and says: that she is Principal Clerk engaged in the publication of a newspaper known as The Enquirer-Journal, published, issued, and entered as second class mail in the City of Monroe in said County and State; that he/she is authorized to make this affidavit and sworn statement; that the notice or other legal advertisement, a true copy of which is attached hereto, was published in The Enquirer-Journal on the following dates:

May 6, 13, 2010

and that the said newspaper in which such notice, paper, document, or legal advertisement was published was, at the time of each and every such publication, a newspaper meeting all the requirements and qualifications of Section 1-597 of the General Statutes of North Carolina and was a qualified newspaper within the meaning of Section 1-597 of the General Statutes of North Carolina.

This 6 day of May, 2010

Pat Deese

Sworn to and subscribed before me, this 6 day of May, 2010

Beth P. Clark Notary Public

My commission expires * May 11, 2013 *

WHEREAS, the County of Union, North Carolina (the "County") has issued (1) \$65,965,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007A, of which \$58,435,000 is currently outstanding; (2) \$39,220,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007B, of which \$36,065,000 is currently outstanding; and (3) \$26,145,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007C, of which \$23,885,000 is currently outstanding. (collectively, the "2007 Bonds");

WHEREAS, the Board of Commissioners of the County of Union, North Carolina (the "Board of Commissioners") deems it advisable to refund the 2007 Bonds;

NOW, THEREFORE, BE IT ORDERED by the Board of Commissioners of the County of Union, North Carolina, as follows:

Section 1. The Board of Commissioners deems it advisable to refund all or a portion of the outstanding aggregate principal amount of the 2007 Bonds.

Section 2. To raise the money required to pay the costs of refunding the 2007 Bonds as set forth above, General Obligation Refunding Bonds of the County are hereby authorized and shall be issued pursuant to the Local Government Bond Act of North Carolina. The maximum aggregate principal amount of such General Obligation Refunding Bonds authorized by this bond order shall be \$110,000,000.

Section 3. A tax sufficient to pay the principal of and interest on said General Obligation Refunding Bonds when due shall be annually levied and collected.

Section 4. A sworn statement of the County's debt has been filed with the Clerk to the Board of Commissioners and is open to public inspection.

Section 5. This bond order is effective on its adoption.

The foregoing order has been introduced and a sworn statement of debt has been filed under the Local Government Bond Act showing the appraised value of the County of Union, North Carolina to be \$22,958,781,341 and the net debt thereof, including the proposed bonds to be \$580,054,788. A tax will be levied to pay the principal of and interest on the bonds if they are issued. Anyone who wishes to be heard on the questions of the validity of the bond order and the advisability of issuing the bonds may appear at a public hearing or an adjournment thereof to be held in the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on the 17th day of May, 2010.

/s/ Lynn West
 Clerk to the Board of Commissioners
 County of Union,
 North Carolina
 May 6, 2010

ion Bonds Inches: 12.50"
 Monroe, NC Date: May 6, 2010

Commissioners	Account #	2100167
Room 921		
12	Cost	\$124.38

IN ACCOUNT WITH

THE ENQUIRER-JOURNAL

Post Office Box 5040
 500 West Jefferson Street
 Monroe, NC 28111-5040

IMPORTANT LEGAL DOCUMENT, PLEASE RETAIN

**BOND ORDER AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$110,000,000
GENERAL OBLIGATION REFUNDING BONDS OF THE COUNTY OF UNION, NORTH CAROLINA**

WHEREAS, the County of Union, North Carolina (the "*County*") has issued (1) \$65,365,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007A, of which \$58,435,000 is currently outstanding; (2) \$39,220,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007B, of which \$35,065,000 is currently outstanding; and (3) \$26,145,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007C, of which \$23,385,000 is currently outstanding (collectively, the "*2007 Bonds*");

WHEREAS, the Board of Commissioners of the County of Union, North Carolina (the "*Board of Commissioners*") deems it advisable to refund the 2007 Bonds;

NOW, THEREFORE, BE IT ORDERED by the Board of Commissioners of the County of Union, North Carolina, as follows:

Section 1. The Board of Commissioners deems it advisable to refund all or a portion of the outstanding aggregate principal amount of the 2007 Bonds.

Section 2. To raise the money required to pay the costs of refunding the 2007 Bonds as set forth above, General Obligation Refunding Bonds of the County are hereby authorized and shall be issued pursuant to the Local Government Bond Act of North Carolina. The maximum aggregate principal amount of such General Obligation Refunding Bonds authorized by this bond order shall be and not exceed \$110,000,000.

Section 3. A tax sufficient to pay the principal of and interest on said General Obligation Refunding Bonds when due shall be annually levied and collected.

Section 4. A sworn statement of the County's debt has been filed with the Clerk to the Board of Commissioners and is open to public inspection.

Section 5. This bond order is effective on its adoption.

Extract of Minutes of a regular meeting of the Board of Commissioner of the County of Union, North Carolina held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010.

* * *

The following members were present:

The following members were absent:

Also present:

The Clerk to the Board reported to the Board of Commissioners that the bond order titled, "**BOND ORDER AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS OF THE COUNTY OF UNION, NORTH CAROLINA**" was introduced at the regular meeting of the Board of Commissioners on May 3, 2010, and was published on May ___, 2010, with notice that the Board of Commissioners would hold a public hearing thereon on May 17, 2010 at 7:00 p.m..

At ___ p.m., the Chairman of the Board of Commissioners announced that the Board of Commissioners would hear anyone who wished to be heard on the questions of validity of the bond order and the advisability of issuing the General Obligation Refunding Bonds. At the direction of the Chairman, the Clerk to the Board distributed the bond order and the published notice of hearing to all requesting them.

After the Board of Commissioners had heard all persons who requested to be heard in connection with the foregoing questions, Commissioner _____ moved that the public hearing be closed. The motion was seconded by Commissioner _____ and was unanimously adopted.

Commissioner _____ moved that the Board of Commissioners adopt without change or amendment, and direct the Clerk to the Board to publish a notice of adoption as prescribed by The Local Government Bond Act, the bond order titled, "**BOND ORDER AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS OF THE COUNTY OF UNION, NORTH CAROLINA**", which was introduced at the meeting of the Board of Commissioners held on May 3, 2010.

The motion was seconded by Commissioner _____ and was unanimously adopted.

Lynn West
Clerk to the Board

Extract of Minutes of a regular meeting of the Board of Commissioner of the County of Union, North Carolina held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010.

A regular meeting of the Board of Commissioners of the County of Union, North Carolina (the "*Board of Commissioners*") was held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010 (the "*Meeting*"), after proper notice, and was called to order by the Chairman, and on the roll being called, the following members of the Board of Commissioners answered present:

The following members of the Board of Commissioners were absent

Also present:

Commissioners _____ moved that the following resolution, copies of which having been made available to the Board of Commissioners, be adopted:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010A OF THE COUNTY OF UNION, NORTH CAROLINA

WHEREAS, the Bond Order hereinafter-described has been adopted, and it is desirable to make provision for the issuance of the Bonds authorized by said Bond Order;

WHEREAS, the County of Union, North Carolina (the "*County*") desires to issue its General Obligation Refunding Bonds, Series 2010A (the "*Bonds*") for the purposes described herein and to request that the Local Government Commission (the "*Commission*") sell the Bonds through a negotiated sale to Wells Fargo Bank, National Association and certain co-managing underwriters (collectively, the "*Underwriters*") in accordance with the terms and conditions set forth in a Bond Purchase Agreement to be dated on or about June 9, 2010 (the "*Bond Purchase Agreement*") among the County, the Commission and the Underwriters;

WHEREAS, the County has entered into interest rate swap agreements in connection with the 2007 Bonds (as defined herein) that the Board of Commissioners of the County (the "*Board of Commissioners*") deems advisable to terminate in connection with the refunding of all or a portion of the 2007 Bonds;

WHEREAS, copies of the forms of the following documents relating to the transactions described above have been filed with the County and have been made available to the Board:

1. the Bond Purchase Agreement; and
2. the Preliminary Official Statement with respect to the Bonds to be dated on or about June 2, 2010, together with the Official Statement with respect to the Bonds to be dated on or about June 9, 2010 (collectively, the "*Official Statement*");

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners as follows:

Section 1. For purposes of this Resolution, the following words have the meanings ascribed to them below:

"Bond Order" means the Bond Order authorizing the General Obligation Refunding Bonds adopted by the Board of Commissioners on May 17, 2010 and effective on its adoption.

"Bonds" means the County's General Obligation Refunding Bonds, Series 2010A, authorized under the Bond Order.

"Code" means the Internal Revenue Code of 1986, as amended. Each reference to a section of the Code herein will be deemed to include the United States Treasury Regulations proposed or in effect with respect thereto.

"Federal Securities" means (a) direct obligations of the United States of America for the timely payment of which the full faith and credit of the United States of America is pledged; (b) obligations issued by any agency controlled or supervised by and acting as an instrumentality of the United States of America, the timely payment of the principal of and interest on which is fully guaranteed as full faith and credit obligations of the United States of America (including any securities described in (a) or (b) issued or held in the name of the Trustee in book-entry form on the books of the Department of Treasury of the United States of America), which obligations, in either case, are held in the name of a trustee and are not subject to redemption or purchase prior to maturity at the option of anyone other than the holder; (c) any bonds or other obligations of the State of North Carolina or of any agency, instrumentality or local governmental unit of the State of North Carolina which are (i) not callable prior to maturity or (ii) as to which irrevocable instructions have been given to the trustee or escrow agent with respect to such bonds or other obligations by the obligor to give due notice of redemption and to call such bonds for redemption on the date or dates specified, and which are rated by Moody's, if the Bonds are rated by Moody's, and S&P, if the Bonds are rated by S&P, within the highest rating category and which are secured as to principal, redemption premium, if any, and interest by a fund consisting only of cash or bonds or other obligations of the character described in clause (a) or (b) hereof which fund may be applied only to the payment of such principal of and interest and redemption premium, if any, on such bonds or other obligations on the maturity date or dates thereof or the specified redemption date or dates pursuant to such irrevocable instructions, as appropriate; or (d) direct evidences of ownership of proportionate interests in future interest and principal payments on specified obligations described in (a) held by a bank or trust company as custodian, under which the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor on the underlying obligations described in (a), and which underlying obligations are not available to satisfy any claim of the custodian or any person claiming through the custodian or to whom the custodian may be obligated.

"Moody's" means Moody's Investors Service, a corporation organized and existing under the laws of the State of Delaware, its successors and their assigns and, if such corporation for any reason no

longer performs the functions of a securities rating agency, "Moody's" will be deemed to refer to any other nationally recognized rating agency other than S&P designed by the County.

"2007 Bonds" means, collectively, the 2007A Bonds, the 2007B Bonds and the 2007C Bonds.

"2007A Bonds" means \$65,365,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007A, of which \$58,435,000 is currently outstanding.

"2007B Bonds" means \$39,220,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007B, of which \$35,065,000 is currently outstanding.

"2007C Bonds" means \$26,145,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007C, of which \$23,385,000 is currently outstanding.

"Pricing Certificate" means the certificate of the County's Finance Director delivered in connection with the issuance of the Bonds which establishes, with respect to the Bonds, the final maturity amounts, the interest payment dates and the provisions for redemption, all as agreed on in the Bond Purchase Agreement.

"S&P" means Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc., its successors and their assigns and, if such corporation for any reason no longer performs the functions of a securities rating agency, "S&P" will be deemed to refer to any other nationally recognized rating agency other than Moody's designed by the County.

Section 2. The County shall issue its Bonds in an aggregate principal amount not to exceed \$110,000,000. While the Bonds are designated in this Resolution as "Series 2010A," the Bonds may be issued with such other designation as the Commission may determine or may be issued together with bonds provided for by the Board of Commissioners under the Resolution of the Board of Commissioners of the County of Union, North Carolina Providing for the Issuance of Not to Exceed \$140,000,000 General Obligation Refunding Bonds, Series 2010B of the County of Union, North Carolina adopted on the same date as this Resolution.

Section 3. The Bonds shall be dated as of their date of issuance. The Bonds shall pay interest semiannually on March 1 and September 1, beginning September 1, 2010, unless the County Finance Director establishes different dates in his Pricing Certificate. The Bonds are being issued to refund all or a portion of the 2007 Bonds pursuant to and in accordance with the Bond Order.

Section 4. The Bonds are payable in annual installments on March 1 in each year, unless the County Finance Director establishes different a date in his Pricing Certificate. The maturities of the Bonds will be as set forth in the Pricing Certificate.

Section 5. The Bonds are to be numbered from "R-1" consecutively and upward and shall bear interest from their date at a rate or rates which will be hereafter determined on the sale thereof computed on the basis of a 360-day year of twelve 30-day months.

Section 6. The Bonds are to be registered as to principal and interest, and the Finance Director of the County is directed to maintain the registration records with respect thereto. The Bonds shall bear the original or facsimile signatures of the Chairman of the Board of Commissioners or County Manager of the County and the Clerk to the Board of Commissioners of the County. An original or facsimile of the seal of the County is to be imprinted on each of the Bonds.

Section 7. The Bonds will initially be issued by means of a book-entry system with no physical distribution of bond certificates made to the public. One bond certificate for each maturity will be issued to The Depository Trust Company, New York, New York (“DTC”), and immobilized in its custody. A book-entry system will be employed, evidencing ownership of the Bonds in principal amounts of \$5,000 or integral multiples thereof, with transfers of beneficial ownership effected on the records of DTC and its participants pursuant to rules and procedures established by DTC. Interest on the Bonds will be payable to DTC or its nominee as registered owner of the Bonds in immediately available funds. The principal of and interest on the Bonds will be payable to owners of Bonds shown on the records of DTC at the close of business on the 15th day of the month preceding an interest payment date or a bond payment date. The County will not be responsible or liable for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

If (a) DTC determines not to continue to act as securities depository for the Bonds or (b) the Finance Director for the County determines that the continuation of the book-entry system of evidence and transfer of ownership of the Bonds would adversely affect the interests of the beneficial owners of the Bonds, the County will discontinue the book-entry system with DTC. If the County fails to identify another qualified securities depository to replace DTC, the County will authenticate and deliver replacement bonds in accordance with DTC’s rules and procedures.

Section 8. If the Pricing Certificate designates a date for the Bonds on and after which the Bonds are subject to redemption, then such Bonds are subject to redemption before maturity, at the option of the County, from any money that may be made available for such purpose, either in whole or in part on any date on or after the date set forth in the Pricing Certificate, at the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, with such redemption premium, if any, designated for the Bonds in the Pricing Certificate.

If the Bonds are subject to optional redemption and if less than all the Bonds are called for redemption, the County shall select the maturity or maturities of the Bonds to be redeemed in such manner as the County in its discretion may determine, and DTC and its participants shall determine which Bonds within a maturity are to be redeemed by lot; *provided, however*, that the portion of any Bond to be redeemed must be in principal amount of \$5,000 or integral multiples thereof and that, in selecting Bonds for redemption, each Bond is to be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. When the County elects to redeem any Bonds, notice of such redemption of such Bonds, stating the redemption date, redemption price and identifying the Bonds or portions thereof to be redeemed by reference to their numbers and further stating that on such redemption date there are due and payable on each Bond or portion thereof so to be redeemed, the principal thereof and interest accrued to the redemption date and that from and after such date interest thereon shall cease to accrue, is to be given not less than 30 days nor more than 60 days before the redemption date in writing to DTC or its nominee as the registered owner of such Bonds, by prepaid certified or registered United States mail (or in such other manner as is permitted by DTC’s rules and procedures), at the address provided to the County by DTC, but any failure or defect in respect of such mailing will not affect the validity of the redemption. If DTC is not the registered owner of such Bonds, the County will give notice at the time set forth above by prepaid first class United States mail, to the then-registered owners of such Bonds or portions thereof to be redeemed at the last address shown on the registration books kept by the County. The County will also mail or transmit by facsimile a copy of the notice of redemption within the time set forth above (1) to the Commission, (2) to each of the then-existing securities depositories and (3) to at least two of the then-existing national information services.

Section 9. The Bonds and the provisions for the registration of the Bonds and for the approval of the Bonds by the Secretary of the Local Government Commission are to be in substantially the form set forth in the Appendix A hereto.

Section 10. The County covenants to take such action as may be required in the opinion of nationally recognized bond counsel to cause the Bonds and all actions of the County with respect to the proceeds thereof to comply with Code. In particular, the County covenants as follows:

(a) At least one of the following two conditions will be satisfied for the Bonds: (1) less than 10% of the proceeds of the Bonds, reduced by costs of issuance, will be used directly or indirectly in the business of a person other than a state or local governmental unit or (2) less than 10% of the principal or interest on the Bonds will be (under the terms of such issue or any underlying arrangement) directly or indirectly (A) secured by an interest in property used or to be used in a private business or any interest in payments made with respect to such property or (B) to be derived from payments made with respect to property, or borrowed money, used or to be used in a private business;

(b) At least one of the following two conditions will be satisfied: (i) less than 5% of the proceeds of the Bonds, reduced by costs of issuance, will be used by nongovernmental persons for a use unrelated or disproportionate to the purposes for which the Bonds were issued or (ii) less than 5% of the principal or interest on the Bonds will be (under the terms of such issue or any underlying arrangement) directly or indirectly (A) secured by an interest in property used or to be used in a private business described in (i) or by any interest in payments made with respect to such property or (B) derived from payments made with respect to property the use of which is described in (i), or borrowed money, used or to be used in a private business

(c) It will not loan directly or indirectly more than 5% of the proceeds of the Bonds to nongovernmental persons;

(d) It will not enter into any management contract with respect to the facilities refinanced with the proceeds of the Bonds unless it obtains an opinion of nationally recognized bond counsel that such management contract will not impair the exclusion from a recipient's gross income for federal income tax purposes of the interest on the Bonds;

(e) The County acknowledges that the continued exclusion of interest on the Bonds from a recipient's gross income for federal income tax purposes depends, in part, on compliance with the arbitrage limitations imposed by Section 148 of the Code. The County covenants to comply with all the requirements of Section 148 of the Code, including the rebate requirements, and it shall not permit at any time any of the proceeds of the Bonds or other funds of the County to be used, directly or indirectly, to acquire any asset or obligation, the acquisition of which would cause the Bonds to be "*arbitrage bonds*" for purposes of Section 148 of the Code;

(f) The Bonds shall not be "*federally guaranteed*" as defined in Section 149(b) of the Code;

(g) The County covenants to file or cause to be filed Form 8038G with respect to the Bonds in accordance with Section 149(e) of the Code.

Section 11. The Finance Director shall cause a portion of the proceeds of the sale of the Bonds to be applied to redeem the 2007 Bonds on the date that the Bonds are issued, or a later date that the Finance Director determines to be in the best interest of the County. The Finance Director shall deposit the balance of the proceeds of the sale of the Bonds in a special account to be designated "*County of Union, North Carolina General Obligation Refunding Bonds, Series 2010A Cost of Issuance Account*" (the "*Cost of Issuance Account*") and apply such funds to pay the costs of issuance of the Bonds. The Finance Director shall transfer any money remaining in the Cost of Issuance Account on August 30, 2010 to pay the interest on the Bonds on the next interest payment date therefor.

Section 12. Actions taken by officials of the County to select paying and transfer agents, and a bond registrar, or alternate or successor agents and registrars pursuant to Section 159E-8 of the Registered Public Obligations Act, Chapter 159E of the General Statutes of North Carolina, are hereby authorized and approved.

Section 13. The Commission is hereby requested to sell the Bonds through a negotiated sale to the Underwriters pursuant to the terms of the Bond Purchase Agreement at a true interest cost not to exceed 5.90%. The managing Underwriter for the Bonds is Wells Fargo Bank, National Association and the County Manager and the Finance Director may select co-managing underwriters among BB&T Capital Markets, a division of Scott & Stringfellow, LLC, and Merrill Lynch, Pierce, Fenner & Smith Incorporated (formerly Banc of America Securities LLC) that in their discretion may be in the best interest of the County. The form and content of the Bond Purchase Agreement is in all respects approved and confirmed, and the Chairman of the Board of Commissioners, the County Manager or the Finance Director of the County is hereby authorized, empowered and directed to execute and deliver the Bond Purchase Agreement for and on behalf of the County, including necessary counterparts, in substantially the form and content presented to the County, but with such changes, modifications, additions or deletions therein as he may deem necessary, desirable or appropriate, the execution thereof to constitute conclusive evidence of the Board of Commissioners' approval of any and all such changes, modifications, additions or deletions therein, and that from and after the execution and delivery of the Bond Purchase Agreement, the Chairman of the Board of Commissioners, the County Manager and the Finance Director of the County are each hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Bond Purchase Agreement as executed.

Section 14. The Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are each hereby authorized and directed to cause the Bonds to be prepared and, when they shall have been duly sold by the Commission, to execute the Bonds and to turn the Bonds over to the registrar and transfer agent of the County for delivery through the facilities of DTC to the Underwriters.

Section 15. The form and content of the Official Statement are in all respects authorized, approved and confirmed, and the Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are authorized, empowered and directed to execute and deliver the Official Statement in substantially the form and content presented to the Board of Commissioners, but with such changes, modifications, additions or deletions therein as the Chairman of the Board of Commissioners, County Manager or the Finance Director of the County may deem necessary, desirable or appropriate, their execution thereof to constitute conclusive evidence of

the approval of the Board of Commissioners of any and all changes, modifications, additions or deletions therein from the form and content of the Official Statement presented to the Board of Commissioners.

Section 16. The County Manager and the Finance Director are hereby directed to evaluate the costs and benefits of refunding the 2007 Bonds and terminating all or a portion of the interest rate swap agreements between the County and Wachovia Bank, National Association (now Wells Fargo Bank, National Association), Citibank, N.A. and UBS AG, respectively (the "*Swap Counterparties*") related to the 2007 Bonds (the "*Swaps*") and other costs related to the refunding, against the cost of not doing so. The Board of Commissioners authorizes the Chairman of the Board of Commissioners, the County Manager and the Finance Director to proceed with the issuance of the Bonds, the termination of all or a portion of the Swaps and other related matters if the all-in cost to the County is not greater than, on an aggregate net present value basis, the all-in cost of keeping the comparable portions of the 2007 Bonds outstanding and Swaps in place. For purposes of evaluating the relative costs of issuing the Bonds against keeping the comparable portions of the 2007 Bonds outstanding and Swaps in place, the Board of Commissioners is assuming that (1) the current costs of the liquidity facilities and remarketing agreements in place to support the 2007 Bonds will remain the same for the term of the 2007 Bonds, (2) the County will receive 9 basis points less from the Swap Counterparties on the variable leg of the Swaps than the County has to pay on the 2007 Bonds for the term of the 2007 Bonds and (3) all other current market conditions remain the same for the term of the 2007 Bonds.

The Swaps may be terminated either in whole or in part before, contemporaneously with or after the issuance of the Bonds as Chairman of the Board of Commissioners, the County Manager and the Finance Director of the County in his reasonable judgment determines to be in the best interests of the City and each are authorized to enter into termination agreements with each of the Swap Counterparties in connection therewith.

Section 17. The Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are authorized and directed to execute and deliver for and on behalf of the County any and all additional certificates, documents, opinions or other papers and perform all other acts as may be required by the documents contemplated hereinabove or as may be deemed necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 18. The County agrees, in accordance with Rule 15c2-12 (the "*Rule*") promulgated by the Securities and Exchange Commission (the "*SEC*") and for the benefit of the Registered Owners and beneficial owners of the Bonds, as follows:

- (1) by not later than seven months after the end of each Fiscal Year to the Municipal Securities Rulemaking Board (the "*MSRB*") the audited financial statements of the County for the preceding Fiscal Year, if available, prepared in accordance with Section 159-34 of the General Statutes of North Carolina, as it may be amended from time to time, or any successor statute, or if such audited financial statements are not then available, unaudited financial statements of the County for such Fiscal Year to be replaced subsequently by audited financial statements of the County to be delivered within 15 days after such audited financial statements become available for distribution;
- (2) by not later than seven months after the end of each Fiscal Year to the MSRB, (a) the financial and statistical data as of a date not earlier than the end of the preceding Fiscal Year for the type of information included under the captions "**THE COUNTY--DEBT INFORMATION**" and "**--TAX INFORMATION**" (excluding information on overlapping units) in the Official

Statement referred to in Section 16 and (b) the combined budget of the County for the current Fiscal Year to the extent such items are not included in the audited financial statements referred to in clause (1) above;

(3) in a timely manner to the MSRB, notice of the occurrence of any of the following events with respect to the Bonds, if material:

- (a) principal and interest payment delinquencies;
- (b) non-payment related defaults;
- (c) unscheduled draws on debt service reserves reflecting financial difficulties;
- (d) unscheduled draws on credit enhancements for the Bonds reflecting financial difficulties;
- (e) substitution of any credit or liquidity providers, or their failure to perform;
- (f) adverse tax opinions or events affecting the tax-exempt status of the Bonds;
- (g) modification to the rights of the beneficial owners of the Bonds;
- (h) call of any of the Bonds for redemption, other than sinking fund redemptions;
- (i) defeasance of any of the Bonds;
- (j) release, substitution or sale of any property securing repayment of the Bonds;
- (k) rating changes on the Bonds; and

(4) in a timely manner to the MSRB, notice of the failure by the County to provide the required annual financial information described in (1) and (2) above on or before the date specified.

The County agrees that its undertaking under this Paragraph is intended to be for the benefit of the registered owners and the beneficial owners of the Bonds and is enforceable by any of the registered owners and the beneficial owners of the Bonds, including an action for specific performance of the County's obligations under this Paragraph, but a failure to comply will not be an event of default and will not result in acceleration of the payment of the Bonds. An action must be instituted, had and maintained in the manner provided in this Paragraph for the benefit of all of the registered owners and beneficial owners of the Bonds.

The County agrees to provide all documents described in this section in an electronic format as prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB. The County may discharge its undertakings described above by transmitting the documents or notices referred to above in a manner subsequently authorized or required by the SEC in lieu of the manner described above.

The County may modify from time to time, consistent with the Rule, the information provided or the format of the presentation of such information, to the extent necessary or appropriate in the judgment of the County, but:

(1) any such modification may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law or change in the identity, nature or status of the County;

(2) the information to be provided, as modified, would have complied with the requirements of the Rule as of the date of the Official Statement, after taking into account any amendments or interpretations of the Rule as well as any changes in circumstances;

(3) any such modification does not materially impair the interest of the registered owners or the beneficial owners, as determined by nationally recognized bond counsel or by the approving vote of the registered owners of a majority in principal amount of the Bonds.

Any annual financial information containing modified operating data or financial information will explain, in narrative form, the reasons for the modification and the impact of the change in the type of operating data or financial information being provided.

The provisions of this Paragraph terminate on payment, or provision having been made for payment in a manner consistent with the Rule, in full of the principal of and interest on the Bonds.

Section 19. Those portions of this Resolution other than Section 18 may be amended or supplemented, from time to time, without the consent of the owners of the Bonds if in the opinion of nationally recognized bond counsel, such amendment or supplement would not adversely affect the interests of the owners of the Bonds and would not cause the interest on the Bonds to be included in the gross income of a recipient thereof for federal income tax purposes. This Resolution may be amended or supplemented with the consent of the owners of a majority in aggregate principal amount of the outstanding Bonds, exclusive of Bonds, if any, owned by the County, but a modification or amendment (1) may not, without the express consent of any owner of Bonds, reduce the principal amount of any Bond, reduce the interest rate payable on it, extend its maturity or the times for paying interest, change the monetary medium in which principal and interest is payable, or reduce the percentage of consent required for amendment or modification and (2) as to an amendment to Section 18, must be limited as described therein.

Any act done pursuant to a modification or amendment consented to by the owners of the Bonds is binding on all owners of the Bonds and will not be deemed an infringement of any of the provisions of this Resolution, whatever the character of the act may be, and may be done and performed as fully and freely as if expressly permitted by the terms of this Resolution, and after consent has been given, no owner of a Bond has any right or interest to object to the action, to question its propriety or to enjoin or restrain the County from taking any action pursuant to a modification or amendment.

If the County proposes an amendment or supplemental resolution to this Resolution requiring the consent of the owners of the Bonds, the Registrar shall, on being satisfactorily indemnified with respect to expenses, cause notice of the proposed amendment to be sent to each owner of the Bonds then outstanding by first-class mail, postage prepaid, to the address of such owner as it appears on the registration books; but the failure to receive such notice by mailing by any owner, or any defect in the

mailing thereof, will not affect the validity of any proceedings pursuant hereto. Such notice shall briefly set forth the nature of the proposed amendment and shall state that copies thereof are on file at the principal office of the Registrar for inspection by all owners of the Bonds. If, within 60 days or such longer period as shall be prescribed by the County following the giving of such notice, the owners of a majority in aggregate principal amount of Bonds then outstanding have consented to the proposed amendment, the amendment will be effective as of the date stated in the notice.

Section 20. Nothing in this Resolution precludes (a) the payment of the Bonds from the proceeds of refunding bonds or (b) the payment of the Bonds from any legally available funds.

If the County causes to be paid, or has made provisions to pay, on maturity or on redemption before maturity, to the owners of the Bonds the principal of the Bonds (including interest to become due thereon) and, premium, if any, on the Bonds, through setting aside trust funds or setting apart in a reserve fund or special trust account created pursuant to this Resolution or otherwise, or through the irrevocable segregation for that purpose in some sinking fund or other fund or trust account with an escrow agent or otherwise, moneys sufficient therefor, including, but not limited to, interest earned or to be earned on Federal Securities, the County shall so notify Moody's and S&P, and then such Bonds shall be considered to have been discharged and satisfied, and the principal of the Bonds (including premium, if any, and interest thereon) shall no longer be deemed to be outstanding and unpaid; provided, however, that nothing in this Resolution requires the deposit of more than such Federal Securities as may be sufficient, taking into account both the principal amount of such Federal Securities and the interest to become due thereon, to implement any such defeasance.

If such a defeasance occurs and after the County receives an opinion of a nationally recognized accounting firm that the segregated moneys or Federal Securities together with interest earnings thereon are sufficient to effect a defeasance, the County shall execute and deliver all such instruments as may be necessary to effect such a defeasance and desirable to evidence such release, discharge and satisfaction. Provisions shall be made by the County, for the mailing of a notice to the owners of the Bonds that such moneys are so available for such payment.

Section 21. All acts and doings of the Chairman of the Board of Commissioners, the County Manager, the Finance Director of the County and the Clerk to the Board of Commissioners of the County that are in conformity with the purposes and intents of this Resolution and in the furtherance of the issuance of the Bonds and the execution, delivery and performance of the Bond Purchase Agreement are in all respects approved and confirmed.

Section 22. If any one or more of the agreements or provisions herein contained is held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy, or for any reason whatsoever is held invalid, then such covenants, agreements or provisions are null and void and separable from the remaining agreements and provisions and will in no way affect the validity of any of the other agreements and provisions hereof or of the Bonds authorized hereunder.

Section 23. All resolutions or parts thereof of the Board of Commissioners in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Section 24. This Bond Resolution is effective on its adoption.

On motion of Commissioner _____, seconded by Commissioner _____, the

foregoing resolution entitled **“A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010A OF THE COUNTY OF UNION, NORTH CAROLINA”** was duly adopted by the following vote:

AYES:

NAYS:

STATE OF NORTH CAROLINA)
)
COUNTY OF UNION) ss:

I, *Lynn West*, Clerk to the Board of Commissioners of the County of Union, North Carolina, “**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010A OF THE COUNTY OF UNION, NORTH CAROLINA**” adopted by the Board of Commissioners of the County of Union, North Carolina, at a meeting held on the 17th day of May, 2010.

WITNESS my hand and the corporate seal of the County of Union, North Carolina, this the 17th day of May, 2010.

Lynn West
Clerk to the Board
County of Union, North Carolina

APPENDIX A

Form of Bond

No. R-

\$

UNITED STATES OF AMERICA
STATE OF NORTH CAROLINA
COUNTY OF UNION

INTEREST

<u>RATE</u>	<u>MATURITY DATE</u> MARCH 1, _____	<u>DATED DATE</u> [DATE OF ISSUE], 2010	<u>CUSIP</u> 906395[]
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REGISTERED OWNER: CEDE & CO.

PRINCIPAL SUM: DOLLARS

GENERAL OBLIGATION REFUNDING BOND, SERIES 2010A

THE COUNTY OF UNION, NORTH CAROLINA (the "County") acknowledges itself indebted and for value received hereby promises to pay to the Registered Owner named above, on the Maturity Date specified above, on surrender hereof, the Principal Sum shown above and to pay to the Registered Owner hereof interest thereon from the date of this Bond until it shall mature at the Interest Rate per annum specified above, payable on September 1, 2010 and semiannually thereafter on March 1 and September 1 of each year. Principal of and interest on this Bond are payable in immediately available funds to The Depository Trust Company ("DTC") or its nominee as registered owner of the Bonds and is payable to the owner of the Bonds shown on the records of DTC at the close of business on the 15th day of the month preceding an interest payment date or a bond payment date. The County is not responsible or liable for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

This Bond is issued in accordance with the Registered Public Obligations Act, Chapter 159E of the General Statutes of North Carolina, and pursuant to The Local Government Finance Act, a bond order adopted by the Board of Commissioners of the County on May 17, 2010 and effective on the date of its adoption. The Bonds are issued to provide funds to refund in advance of their maturities (1) \$65,365,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007A, of which \$58,435,000 is currently outstanding; (2) \$39,220,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007B, of which \$35,065,000 is currently outstanding; and (3) \$26,145,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007C, of which \$23,385,000 is currently outstanding.

The Bonds maturing on or before [Call Date] are not subject to redemption before maturity. The Bonds maturing after [Call Date] are subject to redemption before maturity, at the option of the County, from any moneys that may be made available for such purpose, either in whole or in part on any date on or after [Call Date], at the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, [without premium].

If less than all of the Bonds are called for redemption, the County shall select the maturity or maturities of the Bonds to be redeemed in such manner as the County in its discretion may determine and

DTC and its participants shall determine which of the Bonds within a maturity are to be redeemed by lot; *provided, however,* that the portion of any Bond to be redeemed is to be in principal amount of \$5,000 or integral multiples thereof and that, in selecting Bonds for redemption, each Bond is to be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. Whenever the County elects to redeem Bonds, notice of such redemption of Bonds, stating the redemption date, redemption price and identifying the Bonds or portions thereof to be redeemed by reference to their numbers and further stating that on such redemption date there shall become due and payable on each Bond or portion thereof so to be redeemed, the principal thereof, redemption premium and interest accrued to the redemption date and that from and after such date interest thereon shall cease to accrue, is to be given not less than 30 days nor more than 60 days before the redemption date in writing to DTC or its nominee as the registered owner of the Bonds, by prepaid certified or registered United States mail, at the address provided to the County by DTC, but any failure or defect in respect of such mailing will not affect the validity of the redemption. If DTC is not the registered owner of the Bonds, the County will give notice at the time set forth above by prepaid first class United States mail to the then-registered owners of the Bonds or portions thereof to be redeemed at the last address shown on the registration books kept by the County.

It is hereby certified and recited that all conditions, acts and things required by the Constitution or statutes of the State of North Carolina to exist, be performed or happen precedent to or in the issuance of this Bond, exist, have been performed and have happened, and that the amount of this Bond, together with all other indebtedness of the County, is within every debt and other limit prescribed by said Constitution or statutes. The faith and credit of the County are hereby pledged to the punctual payment of the principal of and interest on this Bond in accordance with its terms.

This Bond is not valid or obligatory for any purpose until the certification hereon has been signed by an authorized representative of the Local Government Commission.

IN WITNESS WHEREOF, the County has caused this Bond to bear the original or facsimile of the signatures of the Chairman of the Board of Commissioners of the County and the Clerk to the Board of Commissioners of the County and an original or facsimile of the seal of the County to be imprinted hereon and this Bond to be dated as of the Dated Date above.

(SEAL)

Clerk to the
Board of Commissioners

Chairman,
Board of Commissioners

Date of Execution: [Date of Issue], 2010

The issue hereof has been approved under the
provisions of The Local Government Bond Act.

T. VANCE HOLLOWAN
Secretary of the Local Government Commission

FORM OF ASSIGNMENT

ASSIGNMENT

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto

(Please print or typewrite Name and Address,
including Zip Code, and Federal Taxpayer Identification or
Social Security Number of Assignee)

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints

Attorney to register the transfer of the within Bond on the books kept for registration thereof,
with full power of substitution in the premises.

Dated: _____
Signature guaranteed by:

NOTICE: Signature must be guaranteed by a Participant in the Securities Transfer Agent Medallion Program ("*Stamp*") or similar program.

NOTICE: The signature to this assignment must correspond with the name as it appears on the face of the within Bond in every particular, without alteration, enlargement or any change whatever.

TRANSFER FEE MAY BE REQUIRE

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 17, 2010

Action Agenda Item No. 7
(Central Admin. use only)

SUBJECT: Lighting Text Amendment Section 242 Lighting Requirements and Section 15 Definitions of Basic Terms of the Union County Land Use Ordinance

DEPARTMENT: Planning

PUBLIC HEARING: No

ATTACHMENT(S):
Proposed new subsections (d), (e), and (f) to be added to Section 242

Proposed new definitions to be added to Section 15

INFORMATION CONTACT:
Richard Black
Lee Jenson
Jeff Crook

TELEPHONE NUMBERS:
Richard Black - 704-292-2580
Lee Jenson - 704-283-3605
Jeff Crook - 704-283-3673

DEPARTMENT'S RECOMMENDED ACTION: To consider the proposed amendment to Section 242 and Section 15 of the Union County Land Use Ordinance

BACKGROUND: At the October 19, 2009 meeting of the Board of Commissioners, the Board referred the Village of Marvin's Outdoor Lighting Ordinance to the Planning Board for review and recommendations, to include the Planning Board's comments and any provisions that it would deem appropriate to add. The Planning Board, at its December 1, 2009 meeting, recommended tabling the outdoor lighting amendment and addressing outdoor lighting amendments as part of the comprehensive rewrite of the Land Use Ordinance.

At its January 5, 2010 meeting, the Planning Board chairman stated that Board of Commissioners had asked that the outdoor lighting amendment be put back on the Planning Board's agenda for discussion. The Planning Board reviewed other city and county lighting ordinances and discussed some other lighting and design issues, like safety, that needed to be considered. After some discussion, the Planning Board recommended taking certain sections from the Marvin ordinance and preparing a text amendment to add these sections to the County's Ordinance.

At its February 2, 2010 meeting, the Planning Board discussed with staff the status of the lighting amendment during the Work in Progress portion of the agenda. Staff stated that Legal and Planning were working on the conditional zoning text amendment in a concerted effort to

have that amendment ready for the March Planning Board agenda. This one amendment required an extremely large block of time and a significant degree of analysis from the Legal staff. Given this major endeavor and other work projects, it was unlikely that the lighting text amendment would be ready for the next meeting.

The March 2, 2010 Planning Board meeting was recessed due to bad weather and was reconvened on March 22 in order to finish the remaining agenda items. During the discussion of the proposed lighting amendment, staff pointed out that text amendment was not ready and more work and review were needed. There were only four (4) members present at the March 22 meeting and they were divided on how to proceed. Two members wanted the amendment to go to Board of Commissioners now and the other two wanted the amendment to come back to the Planning Board for more work and review. This meeting was a continuation of the recessed March 2 meeting and two members at the March 2 meeting were not present at the March 22 meeting. Since these two members had not been excused in accordance with the Rules of Procedure, their failure to vote counted in the affirmative. Thus, the motion to send the amendment to the Board of Commissioners passed by a 4 to 2 vote.

On May 3, 2010, the Board of County Commissioners held a public hearing to receive comments from the public concerning the proposed amendment. There was one speaker in opposition to the amendment and one speaker in favor of the amendment.

EFFECTS:

(d) No light is to be emitted out of the fixture above the horizontal plane.

First, the majority of residential lighting fixtures are inherently unshielded, swiveled and rarely used pointed straight down. Second, the details of residential lighting are often not reviewed by building departments, and even if they are, residential lighting is commonly changed or supplemented after construction. The impacts are usually low because of the low individual outputs of such lights and the low overall amounts used per home or acre. Decorative or "period" type lighting for parking lots or streets are also generally not full cutoff and emit light above the horizontal plane. This amendment will be extremely difficult to enforce for residential structures and the public benefit will be small due to the low output of these types of fixtures.

(e) Lighting for sportsfield.

(1) 80 foot Mounting Height for Poles

The height of poles should not be an ordinance regulation. The pole height is part of the lighting design and will vary depending on the terrain and field design/layout. Shorter poles may increase the number of poles needed, and also increase installation/operation costs. More poles may also increase the amount of visual clutter. Union County Public Schools (UCPS) must comply with the North Carolina High School Athletic Association (NCHSAA) regulations in order to comply with regulation games at high schools. Marvin Ridge High School has 2 poles that are 90 feet tall and 2 poles that are 80 feet tall. The Cuthbertson High School poles are all 85 feet tall. If this amendment is adopted, UCPS may not be able to comply with the NCHSAA regulations for projects in the future.

(2) Fixtures must be fitted with Glare Control Package

Marvin Ridge HS does not have a glare control package. Cuthberston HS has the glare control package. The glare control package is included on all projects after Marvin Ridge HS.

(3) Fixtures must be designed with a sharp cutoff so that off-site direct illumination is significantly restricted.

Marvin Ridge HS fixtures were not designed with the sharp cutoff feature. Cuthberston HS fixtures were designed with the sharp cutoff feature.

(4) Lighting turned on one hour before events and turned off one hour after the event.

Limiting the lights to be turned on only one hour before an event and one hour after an event is very impractical. The sports field lighting is the only lighting at a stadium. There are certain activities that must occur before a game. During the winter months the lights are needed more than one hour before a 7:30 pm game. After the event ends is also a challenge. It can take hours to empty the stadium and clean it. Safety is a major issue at these events and the stadium lighting is major factor in providing a safe environment.

(f) Building Facades:

No issues have been identified at this time.

RECOMMENDATION:

The text amendment is not ready to go forward at this time. There were several reasons why more time is needed for additional work and review:

1. The lighting problem to be addressed by this text amendment needs to be more clearly outlined in definite and explicit terms. Is the lighting at Marvin Ridge School the only lighting problem in the County? A sharper definition of the problem would assist staff in developing an amendment that better addresses the problem.
2. The text amendment being added to the County's Ordinance was taken directly from the Village of Marvin's Ordinance. Marvin had requested that their lighting consultant review their ordinance for some possible changes that were needed. It would be prudent to see what possible changes or improvements results from Marvin's lighting consultant's work
3. The proposed lighting amendments were addressing lighting issues associated with Marvin Ridge High School. Staff had asked UCPS to look into these reported lighting issues at Marvin Ridge and comment on how the text amendment would impact UCPS. The results of that review should be considered as we develop a lighting amendment.
4. Due to the technical nature of the amendment and staff's lack of expertise in this area, staff has contacted the Marvin lighting consultant and requested some technical assistance in reviewing the impacts and effectiveness of this proposed amendment. The results of the consultant's review are due next week.
5. Legal has indicated that the language of the amendment should undergo revision prior to adoption.

Staff recommends that these issues and suggestions identified with outdoor lighting should be

added to our ongoing list of items that need to be addressed as part of a comprehensive rewrite of the Land Use Ordinance. The comprehensive rewrite of the Land Use Ordinance is the best process to correct and update the Land Use Ordinance in a more collaborative and integrated manner. With the slow down in the land development sector, there is no reason to rush through the text amendment process for a band aid approach to updating our Land Use Ordinance.

LEGAL DEPARTMENT COMMENTS: The amendment as proposed is not ready for adoption.

There appear to be inconsistencies in the language that should be addressed. For example, Subsection (d) appears to provide a general rule for fixtures and floodlights, but it is not clear how this integrates with Subsection (f) regarding building facades. Under Subsection (d), floodlights could be directed upward to illuminate a building façade. However, it is provided in Subsection (f)(3) that "light fixtures shall be directed downward rather than upward or horizontally." Does the distinction between "all fixtures" and "floodlights" established in Subsection (d) continue to apply in Subsection (f) so that floodlights can be directed upward to illuminate a building? Or, is Subsection (f) an exception to what appears to be a general rule in Subsection (d). If the latter, is it reasonable that floodlights could be directed upward for all uses other than illumination of building facades?

It is provided in Subsection (e) that higher lighting levels for tournament play on certain sportsfields must be approved by the Board of Commissioners. This is not consistent with the current apparatus for decision-making relative to land use decisions. It would be preferable to prescribe express standards to establish which fields would qualify for higher lighting levels and the limits of such levels. To the extent interpretation is necessary, the Ordinance provides for decisions to be made by the Land Use Administrator with an avenue of appeal to the Board of Adjustment through a quasijudicial process.

It is stated in Subsection (d) that all fixtures must be classified as "full cutoff." The term "full cutoff" is defined to require certification by a photometric test report. Would such report be included in standard documentation accompanying most lighting fixtures? If not, would the user be required to obtain such report for even the simplest lighting fixtures? As the Planning Director notes, "full cutoff" may not be appropriate for every type of lighting given the diversity of uses throughout the County, e.g. street lights, safety lights, etc....

It is provided in Subsection (e)(2) that fixtures must be fitted with the manufacturer's glare control package, and if the package is not available, one must change manufacturers. "Glare control package" is not defined. If glare is to be addressed, it would be preferable to define certain standards of glare beyond which prescribed reduction measures would apply. By providing for a variety of reduction measures, the County would not be requiring use of one manufacturer over another.

As indicated by the Planning Director, there are a number of other technical and practical issues that should be explored so that the lighting amendment does not result in unintended consequences.

LIGHTING CONSULTANT COMMENTS: Harvey Henry, LC Lighting Specialist/Electrical Designer, Optima Engineering, p.a.

I have read through the lighting requirements for Union County and they are a basic start to maintaining control over offensive lighting. I did not see anything that raised a red flag but there

are a couple of things you should be aware of. I think this will work for you but the Illuminating Engineering Society (IES) is due to publish its new Model Lighting Ordinance sometime during this year, probably the fall. When that happens you will probably want to take a look at it and revise your requirements to bring them in line with the new IES lighting handbook that is also due out this fall.

One of the areas that will change is the definitions for lighting distribution with outdoor lighting. There has been a lot of study done to change these definitions and the one which you refer to Section 242 (d) as full cutoff, may not exist anymore.

Also in Section (f) #3, this takes the ability to light from the ground away. As a designer this is limiting to us and can be controlled with glare shields or some other form of glare control. This might be worth some discussion.

At this point I would recommend waiting until IES comes out with their new handbook and Model Ordinance before making any decisions. That would mean waiting until probably the last quarter of 2010. There may be enough changes to IES guidelines that would mean changing your guidelines twice in a year's time, if you change anything now.

FINANCIAL IMPACT:

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation: _____

Section 242 Lighting Requirements.

- (a) Subject to subsection (b), all public and private streets, roads, sidewalks, and other common areas or facilities in developments shall be sufficiently illuminated to ensure the security of property and the safety of persons using such streets, roads, sidewalks, and other common areas or facilities.
- (b) To the extent that fulfillment of the requirement established in subsection (a) would normally require street lights installed along public streets, this requirement shall be applicable only to developments located within the corporate limits of a municipality.
- (c) All entrances and exits in substantial buildings used for non-residential purposes and in two-family, triplexes or multi-family residential developments containing more than four dwelling units shall be adequately lighted to ensure the safety of persons and the security of the buildings.
- (d) All fixtures other than floodlights shall be fully shielded and shall be classified as full cutoff as classified by the IESNA. This shall mean that no light is to be emitted out of the fixture above the horizontal plane. Floodlights are to be equipped with shields and aimed so as to direct the light onto the area to be lighted.
- (e) Lighting for sportsfields is generally in excess of general outdoor lighting levels. Recreation lighting levels established by the IESNA are to be used as the standard. Higher lighting levels for tournament or high league play are sometimes required and must be approved by the Union County Board of Commissioners prior to construction. All sportsfields must meet the following minimum standards:
 - 1. Fixtures must not exceed 80 feet in mounting height (this includes bases and/or other mounting structures).

2. Fixtures must be fitted with the manufacturer's glare control package. If the manufacturer does not have a glare control package, the fixture specification must be changed to a manufacturer that offers a glare control package.

3. Fixtures must be designed with a sharp cutoff and aimed so that their light beams fall within the primary playing area and the immediate surroundings, so that off-site direct illumination is significantly restricted.

4. Lighting shall not be turned on any earlier than one hour prior to the beginning of the event and shall be extinguished no later than one hour after the event ends.

(f) Building Facades:

1. Minimum illumination on any vertical surface or angular roof shall not exceed 5.0 footcandles average maintained.

2. Light fixtures shall be located, aimed and shielded so that light is directed only onto the building façade. Light fixtures shall not be directed toward adjacent streets or roads.

3. Light fixtures shall be directed downward rather than upward or horizontally.

Section 15 Definitions of Basic Terms.

Unless otherwise specifically provided, or unless clearly required by the context, the words and phrases defined in this section shall have the meaning indicated when used in this ordinance.

Fixture: The assembly that houses the lamp or lamps and can include all or some of the following parts: a housing, a mounting bracket or pole socket, a lamp holder, a ballast, a reflector or mirror, and/or a refractor or lens.

Flood or Spotlight: A light fixture or lamp that incorporates a reflector or a refractor to concentrate the light output into a directed beam.

Foot-candle(s): The amount of light falling on a surface (measured or calculated). A foot-candle is defined as one lumen per square foot.

Foot-candles (Initial): Footcandles that are calculated from the manufacturers catalog data or measured when lighting system is new.

Foot-candles (Maintained): Footcandles that are calculated with an adjustment for a maintenance factor, to include dirt build-up in the luminaire (fixture) and reduced lumen output due to aging of the lamp, or measured after 100 hours of operation.

Foot-candles (Average): The average of a number of points of footcandle calculations or foot-candle readings in a given area. Either initial or maintained foot-candles may be specified.

Full Cutoff (Fully Shielded Lights): Outdoor light fixtures shielded or constructed so that no light rays are emitted by the installed fixture at angles above the horizontal plane as certified by a photometric test report.

Glare: Light emitting from a luminaire with an intensity great enough to reduce a viewer's ability to see or, in extreme cases, cause momentary blindness.

IESNA: Illuminating Engineering Society of North America

Lumen: A unit of luminous flux. One foot-candle is one lumen per square foot. For the purpose of this ordinance, the lumen-output values shall be the INITIAL lumen output ratings of a lamp as listed in a lamp catalog.

Luminaire: This is a complete lighting system, and includes a lamp or lamps and a fixture housing, reflector(s), refractor, etc.

Max to Min: The ratio of the maximum foot-candle point calculation or reading to the minimum foot-candle point calculation or reading for a given area. This ratio is an indicator of lighting uniformity. A lower ratio indicates more uniform illumination.

Maximum (as used in Section 242): The maximum footcandle point calculation or reading in a given area. This is usually expressed in maintained foot-candles, but may use initial foot-candles.

Minimum (as used in Section 242): The minimum footcandle point calculation or reading in a given area. This is usually expressed in maintained foot-candles, but may use initial foot-candles.

Mounting Height of Luminaire: The mounting height of a luminaire shall be the vertical distance from the ground directly below the centerline of the luminaire to the center of the light source (lamp) in the luminaire.

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**Statements of Consistency for Proposed Text Amendments to the Union County
Land Use Ordinance**

TO APPROVE AMENDMENTS

(1) Amendments to Section 242, Lighting Requirements and Section 15, Definitions of Basic Terms.

Pursuant to N.C.G.S. §153A-341, the Board of County Commissioners does hereby find and determine that adoption of the proposed text amendments is consistent with the adopted Union County Land Use Plan, and that adoption of the proposed text amendments is reasonable and in the public interest, because the amendments will result in a reduction of light trespass and glare to neighboring properties.

**Statements of Consistency for Proposed Text Amendments to the Union County
Land Use Ordinance**

TO DENY AMENDMENTS

(1) Amendments to Section 242, Lighting Requirements and Section 15, Definitions of Basic Terms.

Pursuant to N.C.G.S. §153A-341, the Board of County Commissioners does hereby find and determine that the proposed text amendments are consistent with the Union County Land Use Plan, but that denial of the proposed text amendments is reasonable, in the public interest, and consistent with the Union County Land Use Plan, because Section 243 of the Union County Land Use Ordinance already adequately addresses excessive illumination in certain circumstances.

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 17, 2010

Action Agenda Item No. 8

(Central Admin. use only)

SUBJECT: Proposed Amendment to Sections 384 Definitions of Article XXIV Flood Damage Prevention of the Union County Land Use Ordinance

DEPARTMENT: Planning

PUBLIC HEARING: No

ATTACHMENT(S):
Proposed Amendment to Section 384
Definitions of Article XXIV Flood
Damage Prevention

INFORMATION CONTACT:
Richard Black
Lee Jenson

TELEPHONE NUMBERS:
Richard Black - 704-292-2580
Lee Jenson - 704-283-3605

DEPARTMENT'S RECOMMENDED ACTION: To consider a proposed amendment to Section 384 Definitions of Article XXIV Flood Damage Prevention of the Union County Land Use Ordinance

BACKGROUND: On October 6, 2009, the Union County Planning Board unanimously recommended to the Union County Board of County Commissioners that Sections 400, 401, and 402 of the Union County Land Use Ordinance be amended to prohibit new fill and construction in Special Flood Hazard Areas, commonly known as floodplains. The Union County Board of Commissioners approved an amendment similar in nature to the recommendation of the Planning Board, but with an exemption for agricultural uses on November 16, 2009. During the process of developing this text amendment, there was discussion about what was meant by "fill". Subsequently, the Planning Board directed staff to come up with a definition for "fill." Staff researched this issue and ultimately presented a definition that was a combination from several sources that met the intent of our ordinance. At the April 6, 2010, Union County Planning Board meeting the Union County Planning Board unanimously recommended that this definition be added to Section 384 of the Union County Land Use Ordinance.

On May 3, 2010, the Board of County Commissioners held a public hearing to receive comments from the public concerning the proposed text amendment. There were no speakers in opposition to or in favor of the proposed text amendment.

RECOMMENDATION:

Although, staff did research and present a definition to the Union County Planning Board, staff does not agree that the addition of a definition for "fill" is necessary. Staff believes that "fill" should be left to the interpretation by the Floodplain Administrator. The opening sentence of Section 384, which is the definitions section of the Flood Damage Prevention article (this is also the definition section from the State Model Floodplain Ordinance) of the Union County Land Use Ordinance, provides that "unless specifically defined below, words or phrases used in this article shall be interpreted so as to give them the meaning they have in common usage and to give this ordinance its most reasonable application." Staff, after consultation with Milton Carpenter with the NC NFIP Program, believes that this sentence is included to provide a basis so as not to define every single term, but rather to allow for reasonable interpretations for specific circumstances such as the farmer who is spreading manure on their field or the homeowner who stockpiles dirt in a floodplain area for a temporary period of time while working on a project (neither of which constitute fill). Mr. Carpenter also expressed concern, and staff agrees, that by defining the term "fill" you may cause unforeseen problems with enforcement in the future due to the fact that instead of reasonable interpretation you have a rigid definition which may or may not work in every circumstance. Staff, therefore, recommends that this amendment to define "fill" not be adopted.

FINANCIAL IMPACT:

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:

Sec. 384 DEFINITIONS.

Unless specifically defined below, words or phrases used in this article shall be interpreted so as to give them the meaning they have in common usage and to give this ordinance its most reasonable application.

“Fill” means material from any source placed inside the SFHA (Special Flood Hazard Area) causing a permanent increase in existing ground elevations.

**Statements of Consistency for Proposed Text Amendments to the Union County
Land Use Ordinance**

TO APPROVE AMENDMENTS

(1) Amendment to Section 384, Definitions.

Pursuant to N.C.G.S. §153A-341, the Board of County Commissioners does hereby find and determine that adoption of the proposed text amendment is consistent with the adopted Union County Land Use Plan, and that adoption of the proposed text amendment is reasonable and in the public interest, because the amendment will clarify what is meant by the term “fill” as applied in the flood management provisions.

**Statements of Consistency for Proposed Text Amendments to the Union County
Land Use Ordinance**

TO DENY AMENDMENTS

(1) Amendment to Section 384, Definitions.

Pursuant to N.C.G.S. §153A-341, the Board of County Commissioners does hereby find and determine that the proposed text amendment is consistent with the Union County Land Use Plan, but that denial of the proposed text amendment is reasonable, in the public interest, and consistent with the Union County Land Use Plan, because leaving the term “fill” undefined will allow for reasonable interpretation by the Land Use Administrator in applying the flood management provisions to specific circumstances.

UNION COUNTY
BOARD OF COMMISSIONERS

AGENDA ITEM

9
MEETING DATE 5-17-10

ACTION AGENDA ITEM ABSTRACT

Meeting Date: April 19, 2010

Action Agenda Item No. 8
(Central Admin. use only)

SUBJECT: Consideration of Resolution to the North Carolina Turnpike Authority

DEPARTMENT: Central Administration **PUBLIC HEARING:** No

ATTACHMENT(S):
none

INFORMATION CONTACT:
Brett Vines, Public Information

TELEPHONE NUMBERS:
704-283-3546

DEPARTMENT'S RECOMMENDED ACTION: Discuss and consider adopting resolution in support of renaming the Monroe Bypass the "Union County Parkway" or a name suggested by citizens of Union County.

BACKGROUND: The Board of Commissioners on March 15 considered a resolution recommending the North Carolina Turnpike Authority officially name the proposed Monroe Bypass the "Union County Parkway."

On March 15, commissioners were presented copies of a letter from the Union County Farm Bureau requesting the proposed Bypass be named the "Union County Parkway." The letter includes support for the name change from the Union County Agricultural Advisory Board, Union County Cattleman's Association, and the Union Soil & Water Conservation Board.

While Commissioners were receptive to considering the Farm Bureau's recommendation, the Board decided to seek input from the community before passing a resolution requesting a specific name. Commissioners directed County staff to solicit feedback from the community for a Bypass name and to bring the information back to the Board at their May 3 meeting.

The County created an email address where citizens could suggest a new name for the Bypass. There was also a link on the County's website to the email address. The email address was publicized in press releases, UCTV 16 and County newsletters.

We received 16 name suggestions from citizens of Union County. Three (3) citizens suggested keeping the name Monroe Bypass; two (2) citizens suggested naming the Bypass the Jesse Helms Parkway; and each of the following names was suggested once - Union Parkway,

Piedmont Parkway, Steeplechase Parkway, Queens Cup Parkway, Queens Cup Greenway, Garibaldi Gateway, Garibaldi Bypass, Linn Garibaldi Bypass, Sea-Mountain Parkway, Wm Simpson Parkway, Wingate University Parkway, Sweet Union Scenic Highway, Stallings-Marshville Parkway, and Union County Parkway.

FINANCIAL IMPACT: none

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:

RESOLUTION REQUESTING NAMING OF THE “MONROE BYPASS/CONNECTOR” TO THE “UNION COUNTY PARKWAY”

WHEREAS, the Monroe Bypass/Connector project the Project is a combination of two projects previously analyzed by the North Carolina Department of Transportation (NCDOT), the Monroe Bypass (US 601 in Monroe to US 74 near Marshville) and the Monroe Connector (I-485 to US 601 in Monroe), and

WHEREAS, the North Carolina Turnpike Authority (NCTA) adopted the Monroe Connector as one of its first toll candidate projects, and

WHEREAS, in 2006, the Mecklenburg-Union Metropolitan Planning Organization (MUMPO) requested that the Monroe Bypass also be adopted by the NCTA and combined with the Monroe Connector into a single planning and environmental study administered by the NCTA, and

WHEREAS, the NCTA Board adopted combining the Monroe Bypass with the Monroe Connector in November 2006, and

WHEREAS, the Project will be a four-lane, controlled-access, toll road approximately 20 miles long that extends from US 74 at I-485 in eastern Mecklenburg County to just west of the Town of Marshville in Union County, and

WHEREAS, the Project would improve mobility and capacity throughout Union County as well as provide a new high-speed route for regional travel,

NOW, THEREFORE, BE IT RESOLVED, that the Union County Board of Commissioners request the North Carolina Turnpike Authority to designate the new toll facility as the Union County Parkway.

Adopted the 3rd day of May, 2010.

Jesse Helms Park Passive Area Phase II # 12
Presentation to Board of County Commissioners
Additional Services Agreement No. 1 for Task Order No. 2 MEETING DATE 5/17/10
May 17, 2010

- I. Brief History/Project Status
 - A. CME award date for Task Order No. 2
 - B. Services authorized by Task Order No. 2
 - C. Commitment to return to BOCC upon completion of schematic design – project status (preliminary phases are now complete)
 - D. Additional Services Allowance included in Task Order No. 2 – work remaining to complete the project (design, permitting, bidding, construction)

- II. Background Detail
 - A. 2004 Master Plan – Passive Recreation Area (show exhibit)
 - B. PARTF Grant based on select elements from 2004 Master Plan
 - C. CME direction and work completed for preliminary design phases
 - D. Result of preliminary design phases (show schematic plan exhibit)
 - 1. Cost estimates
 - 2. Comparison with PARTF Grant scope and budget
 - a. Items not known at time of grant application (permitting)
 - b. More extensive elements than anticipated in grant
 - c. Additional elements not included in grant
 - 3. Restructure schematic plan to meet PARTF Grant scope and budget
 - a. Reduce overall cost and scope
 - b. Include newly required and more extensive elements
 - c. Maintain original grant elements
 - 4. Meet with PARTF Grant Administrator
 - a. Present restructured project (show revised schematic plan)
 - b. Understand grant process regarding revisions
 - c. Discuss revised project schedule and request for time extension
 - d. Results of meeting (Administrator’s comments/recommendations)
 - E. Next steps
 - 1. Approval of Additional Services Agreement No. 1 (to complete project)
 - 2. Upon approval, begin design and submit formal request to NCDENR
 - 3. Upon NCDENR approval, complete the design, permitting, bidding and construction

ADDITIONAL SERVICES AGREEMENT NO. 1
FOR
TASK ORDER NO. 2

This Additional Services Agreement pertains to Task Order No. 2 of the Agreement by and between UNION COUNTY ("OWNER") and CAPITAL MANAGEMENT AND ENGINEERING, P.C. ("ENGINEER") dated July 1, 2009 ("the Agreement"). This Additional Services Agreement shall not be binding until it has been properly signed by both parties. Upon execution, ENGINEER shall perform services on the project described in Task Order No. 2. This Additional Services Agreement shall supplement Task Order No. 2 as described below.

PART A: SCOPE OF SERVICES TO BE PERFORMED BY ENGINEER ON THE PROJECT:

In accordance with PART 3.0 of Task Order No. 2, ENGINEER shall provide the following services relative to the Design, Bidding and Construction Phases of the Project. These services shall be provided in addition to those services as stated in Sections 2.4, 2.5 and 2.6 of the Agreement.

I. Design Phase (Design Development/Construction Documents/Permitting)

The following tasks will be performed in order to meet the requirements of Section 2.4 Design Phase of the Agreement:

A. Rezoning

1. Meeting and coordination with City of Monroe to confirm the requirement for the conditional zoning process
2. Obtain zoning maps and conditional zoning process due diligence
3. Conditional zoning submittal (application and fee coordination, site plan and rezoning notes, survey)
4. Technical Review Committee Meeting (preparation, travel, meeting, meeting follow-up with Owner, address TRC comments)
5. Address community comments
6. Land Development Committee Meeting (preparation, travel, meeting, address LDC comments)
7. Planning Board Meeting (preparation, travel, meeting, address PB comments)
8. Public hearing (preparation, travel, meeting)
9. City Council approval meeting (preparation, travel, meeting)

B. Restructure Preliminary Design to meet PARTF Grant scope and budget

1. Cost estimate coordination and revision
2. Value engineering
3. Plan revisions
4. PARTF coordination

- C. Prepare a Staking and Materials Plan which indicates:
 - 1. Location data (dimensions, horizontal and vertical control, etc.) of restrooms and shelters, kiosk, parking, curb and gutter, etc.
 - 2. Trail and stream crossing location and design (pedestrian, biking, equestrian, etc.)(includes 3 footbridges)
 - 3. Paving and trail materials types/locations/patterns (walks, crosswalks, drives, etc.)
 - 4. Site furniture location and materials
 - a. Seating, tables, etc.
 - b. Trash receptacles
 - 5. Lighting (location only)
 - 6. Utility hook-ups (design and infrastructure recommendations)
 - 7. Signage (location), gates (location and materials)
 - 8. Playground (location and design recommendations)
- D. Prepare design of free-standing restroom building (including architectural services, structural engineering, plumbing, mechanical and electrical engineering)
- E. Prepare foundation design for 3 footbridges
- F. Prepare an Erosion Control Plan which indicates:
 - 1. Phasing of erosion control if necessary
 - 2. Erosion control measures (sediment fence, sediment basin, bioremediation features, etc.)
 - 3. Stabilization
- G. Prepare a detailed Grading and Drainage Plan which indicates:
 - 1. Contours at 1' intervals
 - 2. Finished floor elevation(s)
 - 3. Critical spot elevations
 - 4. Stormwater drainage system layout
 - 5. Stormwater drainage structures and schedule (rim and invert elevations, pipe size, length and slope)
- H. Flood Study – a flood study is not expected to be required and is not included in this scope of services.
- I. Prepare a Detention and Water Quality Plan which indicates type and location of water quality devices (structures)
- J. Prepare a Water Distribution Plan which indicates:
 - 1. Water lines (location and sizes)
 - 2. Meters, backflow preventers, valves, fire hydrants, etc.
- K. Perform septic field location survey and incorporate Septic Drain Field Plan prepared by Owner into final contract documents
- L. Prepare a Planting Plan

- M. Determine final concept for water feature
- N. Prepare Details (site) which indicate:
 - 1. Materials (paving, trails, site furniture, curb and gutter, etc.)
 - 2. Erosion control
 - 3. Stormwater drainage
 - 4. Water distribution
 - 5. Planting
 - 6. Incorporate septic drain field details prepared by Owner
- O. Assist OWNER with acquisition of easement for construction access to project site
- P. Complete project specifications and special provisions
- Q. Submit plans to Union County and/or State of North Carolina for review and coordination to obtain approval of final plans and specifications
- R. Address review comments and revise plans and documents accordingly.
- S. US Army Corps of Engineers (USACE) and NC Division of Water Quality (NCDWQ) Permitting
 - 1. Wetland delineation and GPS mapping
 - 2. USACE verification and site visit
 - 3. Prepare and submit permit application
 - 4. On-site agency meeting
 - 5. Agency correspondence
- T. Submit documents to the appropriate government review agencies to obtain the necessary permits.

II. Bidding Phase

These services shall be provided in accordance with Section 2.5 Bidding Phase of the Agreement.

III. Construction Phase

These services shall be provided in accordance with Sections 2.6.1 through 2.6.6, and Sections 2.6.8 through 2.6.12 of the Agreement. Also, Section 2.6.7 of the Agreement shall be excluded and replaced by the following:

ENGINEER shall act as initial interpreter of the requirements of the Contract Documents, judge the acceptability of the Work and make recommendations to the OWNER on all claims of OWNER and Contractor relating to the acceptability of the Work or the interpretation of the requirements of the Contract Documents pertaining to the execution and progress of the Work.

PART B PERIODS OF SERVICE:

The ENGINEER shall begin work upon written notice to proceed from the OWNER. The services detailed in PART A above will be completed as follows:

Design Phase	within 196 calendar days after Notice to Proceed
Bid Phase	within 60 calendar days after completion of Design Phase
Construction Phase	within 213 calendar days after completion of Bid Phase

PART C PAYMENTS TO ENGINEER:

Compensation for the services outlined in PART A above shall be on a Per Diem basis plus reimbursable expenses with amounts not to exceed the following:

Design Phase:	\$ XX,XXX
Bidding Phase:	\$ XX,XXX
Construction Phase:	\$ XX,XXX

The total maximum fees provided for under this Additional Services Agreement No. 1 shall be \$ XXX,XXX.

This Additional Services Agreement No. 1 for Task Order 2 is executed this _____ day of _____, 2010.

UNION COUNTY,
NORTH CAROLINA

Capital Management and Engineering, P.C.

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Address: 500 N. Main St.
Monroe, NC 28112

Address: 111 West Central Avenue
Suite 207
Mount Holly, NC 28120

Jesse Helms Park Passive Area Phase II Project Schedule May 7, 2010

Project Task	2010												2011								
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept
Notice to Proceed 1/25/2010 (Purchase Order) and 2/2/10 (Task Order)	◇◇																				
Due Diligence/Site Analysis 1/25/2010 - 2/15/2010	■	■																			
Schematic Design 2/9/2010 - 3/17/2010		■	■	■																	
Rezoning - 1st Submittal to City of Monroe 3/5/10			△																		
Rezoning - City of Monroe Technical Review Committee 3/17/10			△																		
Stakeholder Reviews/Meetings 3/18/2010 - 4/1/2010			■																		
Rezoning - City of Monroe Land Development Committee 3/25/10			△																		
Rezoning - City of Monroe Planning Board 4/7/10				△																	
Rezoning - City of Monroe City Council Public Hearing 4/20/10					△																
Rezoning - City of Monroe Approval from City Council 5/4/10						△															
Design Development 5/18/2010 - 5/11/2010					■	■															
PARTF Grant Revision Submittal 6/14/2010 - 6/21/2010						■															
Stakeholder Review (including PARTF Grant Review) 6/21/2010 - 7/16/2010						■	■														
100% Construction Documents 7/19/2010 - 8/13/2010							■	■													
Review by Union County Parks and Recreation 8/16/2010 - 8/27/2010								■	■												
Permit Review of 100% Construction Documents - 1st Review 8/16/2010 - 8/22/2010									■	■											
100% Construction Documents - Revisions 9/23/2010 - 10/8/2010										■	■										
Permit Review of 100% Construction Documents - 2nd Review 10/11/2010 - 11/5/2010											■	■									
Submittal of Approved Permit Documents 11/8/2010 - 11/29/2010												■	■								
Bidding 11/30/2010 - 1/28/2011													■	■	■						
Construction 1/31/2011 - 8/31/2011															■	■	■	■	■	■	■
Project Complete 8/31/2011																					◇

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 17, 2010

Action Agenda Item No. 2 & 13
(Central Admin. use only)

SUBJECT: Debt Restructuring

DEPARTMENT: Finance

PUBLIC HEARING: Yes

ATTACHMENT(S):

Bond Order

INFORMATION CONTACT:

Kai Nelson

Bond Resolution

TELEPHONE NUMBERS:

704.292.2522

Market Update @ 4.26.2010

DEPARTMENT'S RECOMMENDED ACTION: 1) Hold the public hearing, and 2) Adopt the Bond Order that was introduced on 5/3, and 3) Adopt Bond Resolution that sets forth the terms for the Bonds

BACKGROUND: At the Commission's February 15, 2010 and May 3, 2010, meetings, the Board took several actions as follows:

- a) revised its debt portfolio mix policy (moving to 70%-80% traditional fixed rate and 20%-30% unhedged and hedged variable rate)
- b) authorized County staff to proceed with the restructuring of a portion of the County's debt to achieve the objectives of the revised debt mix policy
- c) introduced a Bond Order authorizing the issuance of not to exceed \$110 million General Obligation Refunding Bonds
- d) directed publication of a public hearing in connection with the advisability of issuing the Refunding Bonds

Based on market conditions as of April 26, 2010 (copy attached), the current size of the debt restructuring transaction would be in the range of \$55.3MM to \$64.6MM. It is this size and structure (with final maturities of 2022 and 2024) that does not add debt service cost to the County's budget.

The LGC is scheduled to act on the County's request at their June 1 meeting with pricing to occur June 9 and closing June 23. The LGC's required approval is specific to a County adopted Bond Order and Resolution (copies attached). If the County adopts a Bond Order which limits the transaction size to the smaller \$55MM transaction, then on the day of pricing the County can not refund additional bonds even if the economics are justified. Therefore, the proposed Bond

Order and Resolution identifies all of the outstanding 2007 Bonds as potential candidates for refunding with the actual size of the transaction to be determined on the day of pricing based on market conditions, the economics of the transaction (no increase in County's debt service budget) and the Commission's revised debt portfolio mix policy.

Several actions are requested of the Commission. First is to hold the public hearing. Second, following the public hearing and consideration of any comments received, the Board will consider the adoption of the Bond Order and Bond Resolution.

FINANCIAL IMPACT: Rebalance debt portfolio risk with no increase in the debt service budget

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation: _____

Notice of Public Hearing
 Bond Order Authorizing
 the Issuance of Bonds
 Exceeding \$10,000,000
 General Obligation
 Refunding Bonds
 of the County of Union,
 North Carolina

NORTH CAROLINA,
 UNION COUNTY

AFFIDAVIT OF PUBLICATION

WHEREAS, the County of Union, North Carolina (the County) has issued (1) \$65,265,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007A, of which \$58,435,000 is currently outstanding; (2) \$39,220,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007B, of which \$35,065,000 is currently outstanding; and (3) \$26,145,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007C, of which \$23,885,000 is currently outstanding (collectively, the "2007 Bonds").

Before the undersigned, a Notary Public of said County and State, duly commissioned, qualified, and authorized by the law to administer oaths, personally appeared Pat Deese who being first duly sworn, deposes and says: that she is Principal Clerk engaged in the publication of a newspaper known as The Enquirer-Journal, published, issued, and entered as second class mail in the City of Monroe in said County and State; that he/she is authorized to make this affidavit and sworn statement; that the notice or other legal advertisement, a true copy of which is attached hereto, was published in The Enquirer-Journal on the following dates:

May 6, 13, 2010

WHEREAS, the Board of Commissioners of the County of Union, North Carolina (the Board of Commissioners) deems it advisable to refund the 2007 Bonds.

and that the said newspaper in which such notice, paper, document, or legal advertisement was published was, at the time of each and every such publication, a newspaper meeting all the requirements and qualifications of Section 1-597 of the General Statutes of North Carolina and was a qualified newspaper within the meaning of Section 1-597 of the General Statutes of North Carolina.

NOW, THEREFORE, BE IT ORDERED by the Board of Commissioners of the County of Union, North Carolina as follows:

This 6 day of May, 2010

Section 12. The Board of Commissioners deems it advisable to refund all or a portion of the outstanding aggregate principal amount of the 2007 Bonds.

Pat Deese

Section 12. To raise the money required to pay the costs of refunding the 2007 Bonds as set forth above, General Obligation Refunding Bonds of the County are hereby authorized and shall be issued pursuant to the Local Government Bond Act of North Carolina.

Sworn to and subscribed before me, this 6 day of May, 2010

The maximum aggregate principal amount of such General Obligation Refunding Bonds authorized by this bond order shall be \$110,000,000.

Beth P. Clark Notary Public

Section 3. A tax sufficient to pay the principal of and interest on said General Obligation Refunding Bonds when due shall be annually levied and collected.

My commission expires May 11, 2013

Section 4. A sworn statement of the County's debt has been filed with the Clerk to the Board of Commissioners and is open to public inspection.

Section Bonds Inches: 12.50"
 Monroe, NC Date: May 6, 2010

Section 5. This bond order is effective on its adoption.

Commissioners Account # 2100167

The foregoing order has been introduced and a sworn statement of debt has been filed under the Local Government Bond Act showing the appraised value of the County of Union, North Carolina to be \$22,956,791,241 and the net debt thereof, including the proposed bonds to be \$50,054,788. A tax will be levied to pay the principal of and interest on the bonds if they are issued.

Room 921 Cost \$124.38

Anyone who wishes to be heard on the questions of the validity of the bond order and the advisability of issuing the bonds may appear at a public hearing or an adjournment thereof to be held in the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on the 17th day of May, 2010.

IN ACCOUNT WITH

THE ENQUIRER-JOURNAL

Post Office Box 5040
 500 West Jefferson Street
 Monroe, NC 28111-5040

IMPORTANT LEGAL DOCUMENT, PLEASE RETAIN

Section 6. A sworn statement of the County's debt has been filed with the Clerk to the Board of Commissioners and is open to public inspection.

Section 7. The Board of Commissioners deems it advisable to refund all or a portion of the outstanding aggregate principal amount of the 2007 Bonds.

Section 8. To raise the money required to pay the costs of refunding the 2007 Bonds as set forth above, General Obligation Refunding Bonds of the County are hereby authorized and shall be issued pursuant to the Local Government Bond Act of North Carolina.

The maximum aggregate principal amount of such General Obligation Refunding Bonds authorized by this bond order shall be \$110,000,000.

Section 9. A tax sufficient to pay the principal of and interest on said General Obligation Refunding Bonds when due shall be annually levied and collected.

Section 10. A sworn statement of the County's debt has been filed with the Clerk to the Board of Commissioners and is open to public inspection.

Section 11. This bond order is effective on its adoption.

The foregoing order has been introduced and a sworn statement of debt has been filed under the Local Government Bond Act showing the appraised value of the County of Union, North Carolina to be \$22,956,791,241 and the net debt thereof, including the proposed bonds to be \$50,054,788. A tax will be levied to pay the principal of and interest on the bonds if they are issued.

Anyone who wishes to be heard on the questions of the validity of the bond order and the advisability of issuing the bonds may appear at a public hearing or an adjournment thereof to be held in the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on the 17th day of May, 2010.

/s/ Lynn West
 Clerk to the Board of Commissioners
 County of Union,
 North Carolina
 May 6, 2010

**BOND ORDER AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$110,000,000
GENERAL OBLIGATION REFUNDING BONDS OF THE COUNTY OF UNION, NORTH CAROLINA**

WHEREAS, the County of Union, North Carolina (the "*County*") has issued (1) \$65,365,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007A, of which \$58,435,000 is currently outstanding; (2) \$39,220,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007B, of which \$35,065,000 is currently outstanding; and (3) \$26,145,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007C, of which \$23,385,000 is currently outstanding (collectively, the "*2007 Bonds*");

WHEREAS, the Board of Commissioners of the County of Union, North Carolina (the "*Board of Commissioners*") deems it advisable to refund the 2007 Bonds;

NOW, THEREFORE, BE IT ORDERED by the Board of Commissioners of the County of Union, North Carolina, as follows:

Section 1. The Board of Commissioners deems it advisable to refund all or a portion of the outstanding aggregate principal amount of the 2007 Bonds.

Section 2. To raise the money required to pay the costs of refunding the 2007 Bonds as set forth above, General Obligation Refunding Bonds of the County are hereby authorized and shall be issued pursuant to the Local Government Bond Act of North Carolina. The maximum aggregate principal amount of such General Obligation Refunding Bonds authorized by this bond order shall be and not exceed \$110,000,000.

Section 3. A tax sufficient to pay the principal of and interest on said General Obligation Refunding Bonds when due shall be annually levied and collected.

Section 4. A sworn statement of the County's debt has been filed with the Clerk to the Board of Commissioners and is open to public inspection.

Section 5. This bond order is effective on its adoption.

Extract of Minutes of a regular meeting of the Board of Commissioner of the County of Union, North Carolina held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010.

* * *

The following members were present:

The following members were absent:

Also present:

The Clerk to the Board reported to the Board of Commissioners that the bond order titled, "**BOND ORDER AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS OF THE COUNTY OF UNION, NORTH CAROLINA**" was introduced at the regular meeting of the Board of Commissioners on May 3, 2010, and was published on May __, 2010, with notice that the Board of Commissioners would hold a public hearing thereon on May 17, 2010 at 7:00 p.m..

At __:__ p.m., the Chairman of the Board of Commissioners announced that the Board of Commissioners would hear anyone who wished to be heard on the questions of validity of the bond order and the advisability of issuing the General Obligation Refunding Bonds. At the direction of the Chairman, the Clerk to the Board distributed the bond order and the published notice of hearing to all requesting them.

After the Board of Commissioners had heard all persons who requested to be heard in connection with the foregoing questions, Commissioner _____ moved that the public hearing be closed. The motion was seconded by Commissioner _____ and was unanimously adopted.

Commissioner _____ moved that the Board of Commissioners adopt without change or amendment, and direct the Clerk to the Board to publish a notice of adoption as prescribed by The Local Government Bond Act, the bond order titled, "**BOND ORDER AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS OF THE COUNTY OF UNION, NORTH CAROLINA**", which was introduced at the meeting of the Board of Commissioners held on May 3, 2010.

The motion was seconded by Commissioner _____ and was unanimously adopted.

Lynn West
Clerk to the Board

Extract of Minutes of a regular meeting of the Board of Commissioner of the County of Union, North Carolina held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010.

A regular meeting of the Board of Commissioners of the County of Union, North Carolina (the "*Board of Commissioners*") was held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010 (the "*Meeting*"), after proper notice, and was called to order by the Chairman, and on the roll being called, the following members of the Board of Commissioners answered present:

The following members of the Board of Commissioners were absent

Also present:

Commissioners _____ moved that the following resolution, copies of which having been made available to the Board of Commissioners, be adopted:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010A OF THE COUNTY OF UNION, NORTH CAROLINA

WHEREAS, the Bond Order hereinafter-described has been adopted, and it is desirable to make provision for the issuance of the Bonds authorized by said Bond Order;

WHEREAS, the County of Union, North Carolina (the "*County*") desires to issue its General Obligation Refunding Bonds, Series 2010A (the "*Bonds*") for the purposes described herein and to request that the Local Government Commission (the "*Commission*") sell the Bonds through a negotiated sale to Wells Fargo Bank, National Association and certain co-managing underwriters (collectively, the "*Underwriters*") in accordance with the terms and conditions set forth in a Bond Purchase Agreement to be dated on or about June 9, 2010 (the "*Bond Purchase Agreement*") among the County, the Commission and the Underwriters;

WHEREAS, the County has entered into interest rate swap agreements in connection with the 2007 Bonds (as defined herein) that the Board of Commissioners of the County (the "*Board of Commissioners*") deems advisable to terminate in connection with the refunding of all or a portion of the 2007 Bonds;

WHEREAS, copies of the forms of the following documents relating to the transactions described above have been filed with the County and have been made available to the Board:

1. the Bond Purchase Agreement; and
2. the Preliminary Official Statement with respect to the Bonds to be dated on or about June 2, 2010, together with the Official Statement with respect to the Bonds to be dated on or about June 9, 2010 (collectively, the "*Official Statement*");

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners as follows:

Section 1. For purposes of this Resolution, the following words have the meanings ascribed to them below:

"*Bond Order*" means the Bond Order authorizing the General Obligation Refunding Bonds adopted by the Board of Commissioners on May 17, 2010 and effective on its adoption.

"*Bonds*" means the County's General Obligation Refunding Bonds, Series 2010A, authorized under the Bond Order.

"*Code*" means the Internal Revenue Code of 1986, as amended. Each reference to a section of the Code herein will be deemed to include the United States Treasury Regulations proposed or in effect with respect thereto.

"*Federal Securities*" means (a) direct obligations of the United States of America for the timely payment of which the full faith and credit of the United States of America is pledged; (b) obligations issued by any agency controlled or supervised by and acting as an instrumentality of the United States of America, the timely payment of the principal of and interest on which is fully guaranteed as full faith and credit obligations of the United States of America (including any securities described in (a) or (b) issued or held in the name of the Trustee in book-entry form on the books of the Department of Treasury of the United States of America), which obligations, in either case, are held in the name of a trustee and are not subject to redemption or purchase prior to maturity at the option of anyone other than the holder; (c) any bonds or other obligations of the State of North Carolina or of any agency, instrumentality or local governmental unit of the State of North Carolina which are (i) not callable prior to maturity or (ii) as to which irrevocable instructions have been given to the trustee or escrow agent with respect to such bonds or other obligations by the obligor to give due notice of redemption and to call such bonds for redemption on the date or dates specified, and which are rated by Moody's, if the Bonds are rated by Moody's, and S&P, if the Bonds are rated by S&P, within the highest rating category and which are secured as to principal, redemption premium, if any, and interest by a fund consisting only of cash or bonds or other obligations of the character described in clause (a) or (b) hereof which fund may be applied only to the payment of such principal of and interest and redemption premium, if any, on such bonds or other obligations on the maturity date or dates thereof or the specified redemption date or dates pursuant to such irrevocable instructions, as appropriate; or (d) direct evidences of ownership of proportionate interests in future interest and principal payments on specified obligations described in (a) held by a bank or trust company as custodian, under which the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor on the underlying obligations described in (a), and which underlying obligations are not available to satisfy any claim of the custodian or any person claiming through the custodian or to whom the custodian may be obligated.

"*Moody's*" means Moody's Investors Service, a corporation organized and existing under the laws of the State of Delaware, its successors and their assigns and, if such corporation for any reason no

longer performs the functions of a securities rating agency, "Moody's" will be deemed to refer to any other nationally recognized rating agency other than S&P designed by the County.

"2007 Bonds" means, collectively, the 2007A Bonds, the 2007B Bonds and the 2007C Bonds.

"2007A Bonds" means \$65,365,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007A, of which \$58,435,000 is currently outstanding.

"2007B Bonds" means \$39,220,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007B, of which \$35,065,000 is currently outstanding.

"2007C Bonds" means \$26,145,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007C, of which \$23,385,000 is currently outstanding.

"Pricing Certificate" means the certificate of the County's Finance Director delivered in connection with the issuance of the Bonds which establishes, with respect to the Bonds, the final maturity amounts, the interest payment dates and the provisions for redemption, all as agreed on in the Bond Purchase Agreement.

"S&P" means Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc., its successors and their assigns and, if such corporation for any reason no longer performs the functions of a securities rating agency, "S&P" will be deemed to refer to any other nationally recognized rating agency other than Moody's designed by the County.

Section 2. The County shall issue its Bonds in an aggregate principal amount not to exceed \$110,000,000. While the Bonds are designated in this Resolution as "Series 2010A," the Bonds may be issued with such other designation as the Commission may determine or may be issued together with bonds provided for by the Board of Commissioners under the Resolution of the Board of Commissioners of the County of Union, North Carolina Providing for the Issuance of Not to Exceed \$140,000,000 General Obligation Refunding Bonds, Series 2010B of the County of Union, North Carolina adopted on the same date as this Resolution.

Section 3. The Bonds shall be dated as of their date of issuance. The Bonds shall pay interest semiannually on March 1 and September 1, beginning September 1, 2010, unless the County Finance Director establishes different dates in his Pricing Certificate. The Bonds are being issued to refund all or a portion of the 2007 Bonds pursuant to and in accordance with the Bond Order.

Section 4. The Bonds are payable in annual installments on March 1 in each year, unless the County Finance Director establishes different a date in his Pricing Certificate. The maturities of the Bonds will be as set forth in the Pricing Certificate.

Section 5. The Bonds are to be numbered from "R-1" consecutively and upward and shall bear interest from their date at a rate or rates which will be hereafter determined on the sale thereof computed on the basis of a 360-day year of twelve 30-day months.

Section 6. The Bonds are to be registered as to principal and interest, and the Finance Director of the County is directed to maintain the registration records with respect thereto. The Bonds shall bear the original or facsimile signatures of the Chairman of the Board of Commissioners or County Manager of the County and the Clerk to the Board of Commissioners of the County. An original or facsimile of the seal of the County is to be imprinted on each of the Bonds.

Section 7. The Bonds will initially be issued by means of a book-entry system with no physical distribution of bond certificates made to the public. One bond certificate for each maturity will be issued to The Depository Trust Company, New York, New York (“DTC”), and immobilized in its custody. A book-entry system will be employed, evidencing ownership of the Bonds in principal amounts of \$5,000 or integral multiples thereof, with transfers of beneficial ownership effected on the records of DTC and its participants pursuant to rules and procedures established by DTC. Interest on the Bonds will be payable to DTC or its nominee as registered owner of the Bonds in immediately available funds. The principal of and interest on the Bonds will be payable to owners of Bonds shown on the records of DTC at the close of business on the 15th day of the month preceding an interest payment date or a bond payment date. The County will not be responsible or liable for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

If (a) DTC determines not to continue to act as securities depository for the Bonds or (b) the Finance Director for the County determines that the continuation of the book-entry system of evidence and transfer of ownership of the Bonds would adversely affect the interests of the beneficial owners of the Bonds, the County will discontinue the book-entry system with DTC. If the County fails to identify another qualified securities depository to replace DTC, the County will authenticate and deliver replacement bonds in accordance with DTC’s rules and procedures.

Section 8. If the Pricing Certificate designates a date for the Bonds on and after which the Bonds are subject to redemption, then such Bonds are subject to redemption before maturity, at the option of the County, from any money that may be made available for such purpose, either in whole or in part on any date on or after the date set forth in the Pricing Certificate, at the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, with such redemption premium, if any, designated for the Bonds in the Pricing Certificate.

If the Bonds are subject to optional redemption and if less than all the Bonds are called for redemption, the County shall select the maturity or maturities of the Bonds to be redeemed in such manner as the County in its discretion may determine, and DTC and its participants shall determine which Bonds within a maturity are to be redeemed by lot; *provided, however*, that the portion of any Bond to be redeemed must be in principal amount of \$5,000 or integral multiples thereof and that, in selecting Bonds for redemption, each Bond is to be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. When the County elects to redeem any Bonds, notice of such redemption of such Bonds, stating the redemption date, redemption price and identifying the Bonds or portions thereof to be redeemed by reference to their numbers and further stating that on such redemption date there are due and payable on each Bond or portion thereof so to be redeemed, the principal thereof and interest accrued to the redemption date and that from and after such date interest thereon shall cease to accrue, is to be given not less than 30 days nor more than 60 days before the redemption date in writing to DTC or its nominee as the registered owner of such Bonds, by prepaid certified or registered United States mail (or in such other manner as is permitted by DTC’s rules and procedures), at the address provided to the County by DTC, but any failure or defect in respect of such mailing will not affect the validity of the redemption. If DTC is not the registered owner of such Bonds, the County will give notice at the time set forth above by prepaid first class United States mail, to the then-registered owners of such Bonds or portions thereof to be redeemed at the last address shown on the registration books kept by the County. The County will also mail or transmit by facsimile a copy of the notice of redemption within the time set forth above (1) to the Commission, (2) to each of the then-existing securities depositories and (3) to at least two of the then-existing national information services.

Section 9. The Bonds and the provisions for the registration of the Bonds and for the approval of the Bonds by the Secretary of the Local Government Commission are to be in substantially the form set forth in the Appendix A hereto.

Section 10. The County covenants to take such action as may be required in the opinion of nationally recognized bond counsel to cause the Bonds and all actions of the County with respect to the proceeds thereof to comply with Code. In particular, the County covenants as follows:

(a) At least one of the following two conditions will be satisfied for the Bonds: (1) less than 10% of the proceeds of the Bonds, reduced by costs of issuance, will be used directly or indirectly in the business of a person other than a state or local governmental unit or (2) less than 10% of the principal or interest on the Bonds will be (under the terms of such issue or any underlying arrangement) directly or indirectly (A) secured by an interest in property used or to be used in a private business or any interest in payments made with respect to such property or (B) to be derived from payments made with respect to property, or borrowed money, used or to be used in a private business;

(b) At least one of the following two conditions will be satisfied: (i) less than 5% of the proceeds of the Bonds, reduced by costs of issuance, will be used by nongovernmental persons for a use unrelated or disproportionate to the purposes for which the Bonds were issued or (ii) less than 5% of the principal or interest on the Bonds will be (under the terms of such issue or any underlying arrangement) directly or indirectly (A) secured by an interest in property used or to be used in a private business described in (i) or by any interest in payments made with respect to such property or (B) derived from payments made with respect to property the use of which is described in (i), or borrowed money, used or to be used in a private business

(c) It will not loan directly or indirectly more than 5% of the proceeds of the Bonds to nongovernmental persons;

(d) It will not enter into any management contract with respect to the facilities refinanced with the proceeds of the Bonds unless it obtains an opinion of nationally recognized bond counsel that such management contract will not impair the exclusion from a recipient's gross income for federal income tax purposes of the interest on the Bonds;

(e) The County acknowledges that the continued exclusion of interest on the Bonds from a recipient's gross income for federal income tax purposes depends, in part, on compliance with the arbitrage limitations imposed by Section 148 of the Code. The County covenants to comply with all the requirements of Section 148 of the Code, including the rebate requirements, and it shall not permit at any time any of the proceeds of the Bonds or other funds of the County to be used, directly or indirectly, to acquire any asset or obligation, the acquisition of which would cause the Bonds to be "*arbitrage bonds*" for purposes of Section 148 of the Code;

(f) The Bonds shall not be "*federally guaranteed*" as defined in Section 149(b) of the Code;

(g) The County covenants to file or cause to be filed Form 8038G with respect to the Bonds in accordance with Section 149(e) of the Code.

Section 11. The Finance Director shall cause a portion of the proceeds of the sale of the Bonds to be applied to redeem the 2007 Bonds on the date that the Bonds are issued, or a later date that the Finance Director determines to be in the best interest of the County. The Finance Director shall deposit the balance of the proceeds of the sale of the Bonds in a special account to be designated "*County of Union, North Carolina General Obligation Refunding Bonds, Series 2010A Cost of Issuance Account*" (the "*Cost of Issuance Account*") and apply such funds to pay the costs of issuance of the Bonds. The Finance Director shall transfer any money remaining in the Cost of Issuance Account on August 30, 2010 to pay the interest on the Bonds on the next interest payment date therefor.

Section 12. Actions taken by officials of the County to select paying and transfer agents, and a bond registrar, or alternate or successor agents and registrars pursuant to Section 159E-8 of the Registered Public Obligations Act, Chapter 159E of the General Statutes of North Carolina, are hereby authorized and approved.

Section 13. The Commission is hereby requested to sell the Bonds through a negotiated sale to the Underwriters pursuant to the terms of the Bond Purchase Agreement at a true interest cost not to exceed 5.90%. The managing Underwriter for the Bonds is Wells Fargo Bank, National Association and the County Manager and the Finance Director may select co-managing underwriters among BB&T Capital Markets, a division of Scott & Stringfellow, LLC, and Merrill Lynch, Pierce, Fenner & Smith Incorporated (formerly Banc of America Securities LLC) that in their discretion may be in the best interest of the County. The form and content of the Bond Purchase Agreement is in all respects approved and confirmed, and the Chairman of the Board of Commissioners, the County Manager or the Finance Director of the County is hereby authorized, empowered and directed to execute and deliver the Bond Purchase Agreement for and on behalf of the County, including necessary counterparts, in substantially the form and content presented to the County, but with such changes, modifications, additions or deletions therein as he may deem necessary, desirable or appropriate, the execution thereof to constitute conclusive evidence of the Board of Commissioners' approval of any and all such changes, modifications, additions or deletions therein, and that from and after the execution and delivery of the Bond Purchase Agreement, the Chairman of the Board of Commissioners, the County Manager and the Finance Director of the County are each hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Bond Purchase Agreement as executed.

Section 14. The Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are each hereby authorized and directed to cause the Bonds to be prepared and, when they shall have been duly sold by the Commission, to execute the Bonds and to turn the Bonds over to the registrar and transfer agent of the County for delivery through the facilities of DTC to the Underwriters.

Section 15. The form and content of the Official Statement are in all respects authorized, approved and confirmed, and the Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are authorized, empowered and directed to execute and deliver the Official Statement in substantially the form and content presented to the Board of Commissioners, but with such changes, modifications, additions or deletions therein as the Chairman of the Board of Commissioners, County Manager or the Finance Director of the County may deem necessary, desirable or appropriate, their execution thereof to constitute conclusive evidence of

the approval of the Board of Commissioners of any and all changes, modifications, additions or deletions therein from the form and content of the Official Statement presented to the Board of Commissioners.

Section 16. The County Manager and the Finance Director are hereby directed to evaluate the costs and benefits of refunding the 2007 Bonds and terminating all or a portion of the interest rate swap agreements between the County and Wachovia Bank, National Association (now Wells Fargo Bank, National Association), Citibank, N.A. and UBS AG, respectively (the "*Swap Counterparties*") related to the 2007 Bonds (the "*Swaps*") and other costs related to the refunding, against the cost of not doing so. The Board of Commissioners authorizes the Chairman of the Board of Commissioners, the County Manager and the Finance Director to proceed with the issuance of the Bonds, the termination of all or a portion of the Swaps and other related matters if the all-in cost to the County is not greater than, on an aggregate net present value basis, the all-in cost of keeping the comparable portions of the 2007 Bonds outstanding and Swaps in place. For purposes of evaluating the relative costs of issuing the Bonds against keeping the comparable portions of the 2007 Bonds outstanding and Swaps in place, the Board of Commissioners is assuming that (1) the current costs of the liquidity facilities and remarketing agreements in place to support the 2007 Bonds will remain the same for the term of the 2007 Bonds, (2) the County will receive 9 basis points less from the Swap Counterparties on the variable leg of the Swaps than the County has to pay on the 2007 Bonds for the term of the 2007 Bonds and (3) all other current market conditions remain the same for the term of the 2007 Bonds.

The Swaps may be terminated either in whole or in part before, contemporaneously with or after the issuance of the Bonds as Chairman of the Board of Commissioners, the County Manager and the Finance Director of the County in his reasonable judgment determines to be in the best interests of the City and each are authorized to enter into termination agreements with each of the Swap Counterparties in connection therewith.

Section 17. The Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are authorized and directed to execute and deliver for and on behalf of the County any and all additional certificates, documents, opinions or other papers and perform all other acts as may be required by the documents contemplated hereinabove or as may be deemed necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 18. The County agrees, in accordance with Rule 15c2-12 (the "*Rule*") promulgated by the Securities and Exchange Commission (the "*SEC*") and for the benefit of the Registered Owners and beneficial owners of the Bonds, as follows:

(1) by not later than seven months after the end of each Fiscal Year to the Municipal Securities Rulemaking Board (the "*MSRB*") the audited financial statements of the County for the preceding Fiscal Year, if available, prepared in accordance with Section 159-34 of the General Statutes of North Carolina, as it may be amended from time to time, or any successor statute, or if such audited financial statements are not then available, unaudited financial statements of the County for such Fiscal Year to be replaced subsequently by audited financial statements of the County to be delivered within 15 days after such audited financial statements become available for distribution;

(2) by not later than seven months after the end of each Fiscal Year to the MSRB, (a) the financial and statistical data as of a date not earlier than the end of the preceding Fiscal Year for the type of information included under the captions "**THE COUNTY--DEBT INFORMATION**" and "**--TAX INFORMATION**" (excluding information on overlapping units) in the Official

Statement referred to in Section 16 and (b) the combined budget of the County for the current Fiscal Year to the extent such items are not included in the audited financial statements referred to in clause (1) above;

(3) in a timely manner to the MSRB, notice of the occurrence of any of the following events with respect to the Bonds, if material:

- (a) principal and interest payment delinquencies;
- (b) non-payment related defaults;
- (c) unscheduled draws on debt service reserves reflecting financial difficulties;
- (d) unscheduled draws on credit enhancements for the Bonds reflecting financial difficulties;
- (e) substitution of any credit or liquidity providers, or their failure to perform;
- (f) adverse tax opinions or events affecting the tax-exempt status of the Bonds;
- (g) modification to the rights of the beneficial owners of the Bonds;
- (h) call of any of the Bonds for redemption, other than sinking fund redemptions;
- (i) defeasance of any of the Bonds;
- (j) release, substitution or sale of any property securing repayment of the Bonds;
- (k) rating changes on the Bonds; and

(4) in a timely manner to the MSRB, notice of the failure by the County to provide the required annual financial information described in (1) and (2) above on or before the date specified.

The County agrees that its undertaking under this Paragraph is intended to be for the benefit of the registered owners and the beneficial owners of the Bonds and is enforceable by any of the registered owners and the beneficial owners of the Bonds, including an action for specific performance of the County's obligations under this Paragraph, but a failure to comply will not be an event of default and will not result in acceleration of the payment of the Bonds. An action must be instituted, had and maintained in the manner provided in this Paragraph for the benefit of all of the registered owners and beneficial owners of the Bonds.

The County agrees to provide all documents described in this section in an electronic format as prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB. The County may discharge its undertakings described above by transmitting the documents or notices referred to above in a manner subsequently authorized or required by the SEC in lieu of the manner described above.

The County may modify from time to time, consistent with the Rule, the information provided or the format of the presentation of such information, to the extent necessary or appropriate in the judgment of the County, but:

(1) any such modification may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law or change in the identity, nature or status of the County;

(2) the information to be provided, as modified, would have complied with the requirements of the Rule as of the date of the Official Statement, after taking into account any amendments or interpretations of the Rule as well as any changes in circumstances;

(3) any such modification does not materially impair the interest of the registered owners or the beneficial owners, as determined by nationally recognized bond counsel or by the approving vote of the registered owners of a majority in principal amount of the Bonds.

Any annual financial information containing modified operating data or financial information will explain, in narrative form, the reasons for the modification and the impact of the change in the type of operating data or financial information being provided.

The provisions of this Paragraph terminate on payment, or provision having been made for payment in a manner consistent with the Rule, in full of the principal of and interest on the Bonds.

Section 19. Those portions of this Resolution other than Section 18 may be amended or supplemented, from time to time, without the consent of the owners of the Bonds if in the opinion of nationally recognized bond counsel, such amendment or supplement would not adversely affect the interests of the owners of the Bonds and would not cause the interest on the Bonds to be included in the gross income of a recipient thereof for federal income tax purposes. This Resolution may be amended or supplemented with the consent of the owners of a majority in aggregate principal amount of the outstanding Bonds, exclusive of Bonds, if any, owned by the County, but a modification or amendment (1) may not, without the express consent of any owner of Bonds, reduce the principal amount of any Bond, reduce the interest rate payable on it, extend its maturity or the times for paying interest, change the monetary medium in which principal and interest is payable, or reduce the percentage of consent required for amendment or modification and (2) as to an amendment to Section 18, must be limited as described therein.

Any act done pursuant to a modification or amendment consented to by the owners of the Bonds is binding on all owners of the Bonds and will not be deemed an infringement of any of the provisions of this Resolution, whatever the character of the act may be, and may be done and performed as fully and freely as if expressly permitted by the terms of this Resolution, and after consent has been given, no owner of a Bond has any right or interest to object to the action, to question its propriety or to enjoin or restrain the County from taking any action pursuant to a modification or amendment.

If the County proposes an amendment or supplemental resolution to this Resolution requiring the consent of the owners of the Bonds, the Registrar shall, on being satisfactorily indemnified with respect to expenses, cause notice of the proposed amendment to be sent to each owner of the Bonds then outstanding by first-class mail, postage prepaid, to the address of such owner as it appears on the registration books; but the failure to receive such notice by mailing by any owner, or any defect in the

mailing thereof, will not affect the validity of any proceedings pursuant hereto. Such notice shall briefly set forth the nature of the proposed amendment and shall state that copies thereof are on file at the principal office of the Registrar for inspection by all owners of the Bonds. If, within 60 days or such longer period as shall be prescribed by the County following the giving of such notice, the owners of a majority in aggregate principal amount of Bonds then outstanding have consented to the proposed amendment, the amendment will be effective as of the date stated in the notice.

Section 20. Nothing in this Resolution precludes (a) the payment of the Bonds from the proceeds of refunding bonds or (b) the payment of the Bonds from any legally available funds.

If the County causes to be paid, or has made provisions to pay, on maturity or on redemption before maturity, to the owners of the Bonds the principal of the Bonds (including interest to become due thereon) and, premium, if any, on the Bonds, through setting aside trust funds or setting apart in a reserve fund or special trust account created pursuant to this Resolution or otherwise, or through the irrevocable segregation for that purpose in some sinking fund or other fund or trust account with an escrow agent or otherwise, moneys sufficient therefor, including, but not limited to, interest earned or to be earned on Federal Securities, the County shall so notify Moody's and S&P, and then such Bonds shall be considered to have been discharged and satisfied, and the principal of the Bonds (including premium, if any, and interest thereon) shall no longer be deemed to be outstanding and unpaid; provided, however, that nothing in this Resolution requires the deposit of more than such Federal Securities as may be sufficient, taking into account both the principal amount of such Federal Securities and the interest to become due thereon, to implement any such defeasance.

If such a defeasance occurs and after the County receives an opinion of a nationally recognized accounting firm that the segregated moneys or Federal Securities together with interest earnings thereon are sufficient to effect a defeasance, the County shall execute and deliver all such instruments as may be necessary to effect such a defeasance and desirable to evidence such release, discharge and satisfaction. Provisions shall be made by the County, for the mailing of a notice to the owners of the Bonds that such moneys are so available for such payment.

Section 21. All acts and doings of the Chairman of the Board of Commissioners, the County Manager, the Finance Director of the County and the Clerk to the Board of Commissioners of the County that are in conformity with the purposes and intents of this Resolution and in the furtherance of the issuance of the Bonds and the execution, delivery and performance of the Bond Purchase Agreement are in all respects approved and confirmed.

Section 22. If any one or more of the agreements or provisions herein contained is held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy, or for any reason whatsoever is held invalid, then such covenants, agreements or provisions are null and void and separable from the remaining agreements and provisions and will in no way affect the validity of any of the other agreements and provisions hereof or of the Bonds authorized hereunder.

Section 23. All resolutions or parts thereof of the Board of Commissioners in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Section 24. This Bond Resolution is effective on its adoption.

On motion of Commissioner _____, seconded by Commissioner _____, the

foregoing resolution entitled **“A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010A OF THE COUNTY OF UNION, NORTH CAROLINA”** was duly adopted by the following vote:

AYES:

NAYS:

STATE OF NORTH CAROLINA)
)
COUNTY OF UNION) ss:

I, *Lynn West*, Clerk to the Board of Commissioners of the County of Union, North Carolina, “**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$110,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010A OF THE COUNTY OF UNION, NORTH CAROLINA**” adopted by the Board of Commissioners of the County of Union, North Carolina, at a meeting held on the 17th day of May, 2010.

WITNESS my hand and the corporate seal of the County of Union, North Carolina, this the 17th day of May, 2010.

Lynn West
Clerk to the Board
County of Union, North Carolina

APPENDIX A

Form of Bond

No. R-

\$

UNITED STATES OF AMERICA
STATE OF NORTH CAROLINA
COUNTY OF UNION

INTEREST

RATE

MATURITY DATE

MARCH 1, _____

DATED DATE

[DATE OF ISSUE], 2010

CUSIP

906395[]

REGISTERED OWNER: CEDE & CO.

PRINCIPAL SUM: DOLLARS

GENERAL OBLIGATION REFUNDING BOND, SERIES 2010A

THE COUNTY OF UNION, NORTH CAROLINA (the "County") acknowledges itself indebted and for value received hereby promises to pay to the Registered Owner named above, on the Maturity Date specified above, on surrender hereof, the Principal Sum shown above and to pay to the Registered Owner hereof interest thereon from the date of this Bond until it shall mature at the Interest Rate per annum specified above, payable on September 1, 2010 and semiannually thereafter on March 1 and September 1 of each year. Principal of and interest on this Bond are payable in immediately available funds to The Depository Trust Company ("DTC") or its nominee as registered owner of the Bonds and is payable to the owner of the Bonds shown on the records of DTC at the close of business on the 15th day of the month preceding an interest payment date or a bond payment date. The County is not responsible or liable for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

This Bond is issued in accordance with the Registered Public Obligations Act, Chapter 159E of the General Statutes of North Carolina, and pursuant to The Local Government Finance Act, a bond order adopted by the Board of Commissioners of the County on May 17, 2010 and effective on the date of its adoption. The Bonds are issued to provide funds to refund in advance of their maturities (1) \$65,365,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007A, of which \$58,435,000 is currently outstanding; (2) \$39,220,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007B, of which \$35,065,000 is currently outstanding; and (3) \$26,145,000 aggregate principal amount of the County's Variable Rate General Obligation Bonds, Series 2007C, of which \$23,385,000 is currently outstanding.

The Bonds maturing on or before [Call Date] are not subject to redemption before maturity. The Bonds maturing after [Call Date] are subject to redemption before maturity, at the option of the County, from any moneys that may be made available for such purpose, either in whole or in part on any date on or after [Call Date], at the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, [without premium].

If less than all of the Bonds are called for redemption, the County shall select the maturity or maturities of the Bonds to be redeemed in such manner as the County in its discretion may determine and

DTC and its participants shall determine which of the Bonds within a maturity are to be redeemed by lot; *provided, however*, that the portion of any Bond to be redeemed is to be in principal amount of \$5,000 or integral multiples thereof and that, in selecting Bonds for redemption, each Bond is to be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. Whenever the County elects to redeem Bonds, notice of such redemption of Bonds, stating the redemption date, redemption price and identifying the Bonds or portions thereof to be redeemed by reference to their numbers and further stating that on such redemption date there shall become due and payable on each Bond or portion thereof so to be redeemed, the principal thereof, redemption premium and interest accrued to the redemption date and that from and after such date interest thereon shall cease to accrue, is to be given not less than 30 days nor more than 60 days before the redemption date in writing to DTC or its nominee as the registered owner of the Bonds, by prepaid certified or registered United States mail, at the address provided to the County by DTC, but any failure or defect in respect of such mailing will not affect the validity of the redemption. If DTC is not the registered owner of the Bonds, the County will give notice at the time set forth above by prepaid first class United States mail to the then-registered owners of the Bonds or portions thereof to be redeemed at the last address shown on the registration books kept by the County.

It is hereby certified and recited that all conditions, acts and things required by the Constitution or statutes of the State of North Carolina to exist, be performed or happen precedent to or in the issuance of this Bond, exist, have been performed and have happened, and that the amount of this Bond, together with all other indebtedness of the County, is within every debt and other limit prescribed by said Constitution or statutes. The faith and credit of the County are hereby pledged to the punctual payment of the principal of and interest on this Bond in accordance with its terms.

This Bond is not valid or obligatory for any purpose until the certification hereon has been signed by an authorized representative of the Local Government Commission.

IN WITNESS WHEREOF, the County has caused this Bond to bear the original or facsimile of the signatures of the Chairman of the Board of Commissioners of the County and the Clerk to the Board of Commissioners of the County and an original or facsimile of the seal of the County to be imprinted hereon and this Bond to be dated as of the Dated Date above.

(SEAL)

Clerk to the
Board of Commissioners

Chairman,
Board of Commissioners

Date of Execution: [Date of Issue], 2010

The issue hereof has been approved under the
provisions of The Local Government Bond Act.

T. VANCE HOLLOMAN
Secretary of the Local Government Commission

FORM OF ASSIGNMENT

ASSIGNMENT

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto

(Please print or typewrite Name and Address,
including Zip Code, and Federal Taxpayer Identification or
Social Security Number of Assignee)

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints

Attorney to register the transfer of the within Bond on the books kept for registration thereof,
with full power of substitution in the premises.

Dated: _____

Signature guaranteed by:

NOTICE: Signature must be guaranteed by
a Participant in the Securities Transfer
Agent Medallion Program ("*Stamp*") or
similar program.

NOTICE: The signature to this assignment must
correspond with the name as it appears on the
face of the within Bond in every particular,
without alteration, enlargement or any change
whatever.

TRANSFER FEE MAY BE REQUIRE

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 17, 2010

Action Agenda Item No. 14
(Central Admin. use only)

SUBJECT: Debt Refunding - Fixed Rate Bonds

DEPARTMENT: Finance

PUBLIC HEARING: No

ATTACHMENT(S):

Resolution making certain Statement
of Facts

Bond Order

Bond Resolution

Market Update @ 4.26.2010

INFORMATION CONTACT:

Kai Nelson

TELEPHONE NUMBERS:

704.292.2522

DEPARTMENT'S RECOMMENDED ACTION: 1) Adopted Resolution making certain Statement of Facts, 2) Introduce and Adopt the Bond Order, and 3) Adopt the Bond Resolution setting forth the terms of those bonds

BACKGROUND: In February 2010, as part of the debt restructuring discussions with the Board, County staff indicated that capital market conditions had improved to the point that a number of fixed rate bonds could be refunded with savings levels approaching 3%. Since that presentation, the financing team has continued to monitor the 2007D, 2009A and 2009B fixed rate bonds and the economics associated with the potential refunding.

The savings level threshold of 3% is calculated by taking the present value of the cash flow savings (new lower annual debt service costs compared to the existing higher annual debt service costs) divided by the par amount of the refunding bonds. Since the County is limited by federal law in connection with the number of times it can advance refund bonds, the economics of a refunding must be compelling. Generally, the County's standard, which the LGC has accepted, has been 3%.

Based on market conditions as of April 26, 2010 (copy attached), the current size of the debt refunding would be in the range of \$48MM. It is this size and structure (maturities between 2019 and 2023) that produces the greatest savings - about \$2MM and 3%.

The fixed rate refunding calendar has been paralleling the swap debt restructuring calendar in an effort to affect achieve economies of scale - one official statement with two series, one LGC approval and one series of meetings with the credit rating agencies.

The LGC is scheduled to act on the County's request at their June 1 meeting with pricing to occur June 9 and closing June 23. The LGC's required approval is specific to a County adopted Bond Order and Resolution (copies attached). If the County adopts a Bond Order which limits the transaction size to the \$48MM transaction, then on the day of pricing the County can not refund additional bonds even if the economics are justified. Therefore, the proposed Bond Order and Resolution identifies all of the callable outstanding 2007D, 2009A and 2009B Bonds as potential candidates for refunding with the actual size of the transaction to be determined on the day of pricing based on market conditions and the economics of the transaction (3% minimal savings level).

Several actions are requested of the Commission. First is to adopt the Resolution making certain Statement of Facts (lower debt service costs, amounts are adequate and not excessive, adequate debt, budgetary and fiscal policies and controls). Second, is adoption of the Bond Order and Bond Resolution.

FINANCIAL IMPACT: Debt service savings of approximately \$2MM to 2023.

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:

Extract of Minutes of a special meeting of the Board of Commissioner of the County of Union, North Carolina held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010.

* * *

The following members were present:

The following members were absent:

Also present:

* * *

Commissioner _____ introduced the following resolution, a summary of which had been provided to each Commissioner, a copy of which was available with the Clerk to the Board of Commissioners and which was read by title:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA MAKING CERTAIN STATEMENTS OF FACT CONCERNING PROPOSED BOND ISSUE

WHEREAS, the Board of Commissioners is considering the issuance of bonds of the County of Union, North Carolina (the "*County*") which shall be for the following purposes and in the following maximum amount:

Not to exceed \$140,000,000 of General Obligation Refunding Bonds to pay the costs of refunding in advance of their maturities all or a portion of the (1) \$90,000,000 aggregate principal amount of the County's General Obligation School Bonds, Series 2007D, of which \$84,000,000 is currently outstanding; (2) \$64,500,000 aggregate principal amount of the County's General Obligation School Bonds, Series 2009A, of which \$63,375,000 is currently outstanding; and (3) \$72,000,000 aggregate principal amount of the County's General Obligation Refunding Bonds, Series 2009B, of which \$68,570,000 is currently outstanding.

WHEREAS, certain findings of fact by the Board of Commissioners must be presented to enable the Local Government Commission of the State of North Carolina to make certain determinations as set forth in Article 4 of Chapter 159 of the General Statutes, Section 52.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners meeting in open session on the 17th day of May, 2010, has made the following factual findings in regard to this matter:

A. *Facts Regarding Necessity of Proposed Financing.* The proposed bonds are necessary and expedient to lower debt service costs to the County.

B. **Facts Supporting the Amount of Bonds Proposed.** The sums estimated for these bonds are adequate and not excessive for the proposed purpose.

C. **Past Debt Management Policies.** The County's debt management policies have been carried out in compliance with law. The County employs a Finance Director to oversee compliance with applicable laws relating to debt management. The Board of Commissioners requires annual audits of County finances. In connection with these audits, compliance with laws is reviewed. The County is not in default in any of its debt service obligations. The County Attorney reviews all debt-related documents for compliance with laws.

D. **Past Budgetary and Fiscal Management Policies.** The County's budgetary and fiscal management policies have been carried out in compliance with laws. Annual budgets are closely reviewed by the Board of Commissioners before final approval of budget ordinances. Budget amendments changing a function total or between functions are presented to the Board of Commissioners at regular Board of Commissioners meetings. The Finance Director presents financial information to Board of Commissioners which shows budget to actual comparisons annually and otherwise as the County Manager deems necessary or as a member of the Board of Commissioners may request.

E. **Retirement of Debt.** The schedule for issuing the bonds does not require a property tax increase. The schedule for issuance calls for issuing all of the bonds in 2010.

F. **Financing Team.** The Board has previously authorized and directed the County staff to retain the assistance of a financing team related to the proposed issuance of bonds.

On motion of Commissioner _____, seconded by Commissioner _____, the foregoing order titled: **"A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA MAKING CERTAIN STATEMENTS OF FACT CONCERNING PROPOSED BOND ISSUE"** was adopted by the following vote:

AYES: _____

NAYS: _____

PASSED, ADOPTED AND APPROVED this 17th day of May, 2010.

STATE OF NORTH CAROLINA)
)
COUNTY OF UNION) SS:

I, *Lynn West*, Clerk to the Board of Commissioners of the County of Union, North Carolina," **A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA MAKING CERTAIN STATEMENTS OF FACT CONCERNING PROPOSED BOND ISSUE**" adopted by the Board of Commissioners of the County of Union, North Carolina, at a special meeting held on the 17th day of May, 2010.

WITNESS my hand and the corporate seal of the County of Union, North Carolina, this the 17th day of May, 2010.

Lynn West
Clerk to the Board

(SEAL)

Commissioner _____ moved that the following bond order, copies of which having been made available to the Board of Commissioners, be introduced and adopted:

**BOND ORDER AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$140,000,000
GENERAL OBLIGATION REFUNDING BONDS OF THE COUNTY OF UNION, NORTH CAROLINA**

WHEREAS, the County of Union, North Carolina (the “*County*”) has issued the (1) \$90,000,000 aggregate principal amount of the County’s General Obligation School Bonds, Series 2007D, of which \$84,000,000 is currently outstanding (the “*2007D Bonds*”); (2) \$64,500,000 aggregate principal amount of the County’s General Obligation School Bonds, Series 2009A, of which \$63,375,000 is currently outstanding (the “*2009A Bonds*”); and (3) \$72,000,000 aggregate principal amount of the County’s General Obligation Refunding Bonds, Series 2009B, of which \$68,570,000 is currently outstanding (the “*2009B Bonds*” and collectively with the 2009A Bonds, the “*2009 Bonds*”);

WHEREAS, the Board of Commissioners of the County of Union, North Carolina (the “*Board of Commissioners*”) deems it advisable to refund all or a portion of the 2007D Bonds and the 2009 Bonds;

NOW, THEREFORE, BE IT ORDERED by the Board of Commissioners of the County of Union, North Carolina, as follows:

Section 1. The Board of Commissioners deems it advisable to refund all or a portion of the outstanding aggregate principal amount of the 2007D Bonds and the 2009 Bonds.

Section 2. To raise the money required to pay the costs of refunding the 2007D Bonds and the 2009 Bonds as set forth above, General Obligation Refunding Bonds of the County are hereby authorized and shall be issued pursuant to the Local Government Bond Act of North Carolina. The maximum aggregate principal amount of such General Obligation Refunding Bonds authorized by this bond order shall be and not exceed \$140,000,000.

Section 3. A tax sufficient to pay the principal of and interest on said General Obligation Refunding Bonds when due shall be annually levied and collected.

Section 4. A sworn statement of the County’s debt has been filed with the Clerk to the Board of Commissioners and is open to public inspection.

Section 5. This bond order is effective on its adoption.

Extract of Minutes of a regular meeting of the Board of Commissioner of the County of Union, North Carolina held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010.

A regular meeting of the Board of Commissioners of the County of Union, North Carolina (the "*Board of Commissioners*") was held at the Union County Government Center, First Floor, Board Room, 500 North Main Street, Monroe, North Carolina, at 7:00 p.m. on May 17, 2010 (the "*Meeting*"), after proper notice, and was called to order by the Chairman, and on the roll being called, the following members of the Board of Commissioners answered present:

The following members of the Board of Commissioners were absent

Also present:

Commissioners _____ moved that the following resolution, copies of which having been made available to the Board of Commissioners, be adopted:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$140,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010B OF THE COUNTY OF UNION, NORTH CAROLINA

WHEREAS, the Bond Order hereinafter-described has been adopted, and it is desirable to make provision for the issuance of the Bonds authorized by said Bond Order;

WHEREAS, the County of Union, North Carolina (the "*County*") desires to issue its General Obligation Refunding Bonds, Series 2010B (the "*Bonds*") for the purposes described herein and to request that the Local Government Commission (the "*Commission*") sell the Bonds through a negotiated sale to Wells Fargo Bank, National Association and certain co-managing underwriters (collectively, the "*Underwriters*") in accordance with the terms and conditions set forth in a Bond Purchase Agreement to be dated on or about June 9, 2010 (the "*Bond Purchase Agreement*") among the County, the Commission and the Underwriters;

WHEREAS, copies of the forms of the following documents relating to the transactions described above have been filed with the County and have been made available to the Board:

1. the Bond Purchase Agreement;
2. the Preliminary Official Statement with respect to the Bonds to be dated on or about June 2, 2010, together with the Official Statement with

respect to the Bonds to be dated on or about June 9, 2010 (collectively, the "*Official Statement*"); and

3. the Escrow Agreement between the County and the escrow agent to be named therein with respect to the Refunded Bonds (as defined below);

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners as follows:

Section 1. For purposes of this Resolution, the following words have the meanings ascribed to them below:

"*Bond Order*" means the Bond Order authorizing the General Obligation Refunding Bonds adopted by the Board of Commissioners on May 17, 2010 and effective on its adoption.

"*Bonds*" means the County's General Obligation Refunding Bonds, Series 2010B, authorized under the Bond Order.

"*Code*" means the Internal Revenue Code of 1986, as amended. Each reference to a section of the Code herein will be deemed to include the United States Treasury Regulations proposed or in effect with respect thereto.

"*Escrow Agent*" means the escrow agent, and its successors and assigns, appointed as such under the Escrow Agreement.

"*Escrow Agreement*" means the Escrow Agreement between the City and the Escrow Agent related to the Refunded Bonds.

"*Federal Securities*" means (a) direct obligations of the United States of America for the timely payment of which the full faith and credit of the United States of America is pledged; (b) obligations issued by any agency controlled or supervised by and acting as an instrumentality of the United States of America, the timely payment of the principal of and interest on which is fully guaranteed as full faith and credit obligations of the United States of America (including any securities described in (a) or (b) issued or held in the name of the Trustee in book-entry form on the books of the Department of Treasury of the United States of America), which obligations, in either case, are held in the name of a trustee and are not subject to redemption or purchase prior to maturity at the option of anyone other than the holder; (c) any bonds or other obligations of the State of North Carolina or of any agency, instrumentality or local governmental unit of the State of North Carolina which are (i) not callable prior to maturity or (ii) as to which irrevocable instructions have been given to the trustee or escrow agent with respect to such bonds or other obligations by the obligor to give due notice of redemption and to call such bonds for redemption on the date or dates specified, and which are rated by Moody's, if the Bonds are rated by Moody's, and S&P, if the Bonds are rated by S&P, within the highest rating category and which are secured as to principal, redemption premium, if any, and interest by a fund consisting only of cash or bonds or other obligations of the character described in clause (a) or (b) hereof which fund may be applied only to the payment of such principal of and interest and redemption premium, if any, on such bonds or other obligations on the maturity date or dates thereof or the specified redemption date or dates pursuant to such irrevocable instructions, as appropriate; or (d) direct evidences of ownership of proportionate interests in future interest and principal payments on specified obligations described in (a) held by a bank or trust company as custodian, under which the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor on the underlying obligations described in

(a), and which underlying obligations are not available to satisfy any claim of the custodian or any person claiming through the custodian or to whom the custodian may be obligated.

“*Moody’s*” means Moody’s Investors Service, a corporation organized and existing under the laws of the State of Delaware, its successors and their assigns and, if such corporation for any reason no longer performs the functions of a securities rating agency, “*Moody’s*” will be deemed to refer to any other nationally recognized rating agency other than S&P designed by the County.

“*Refunded Bonds*” means, collectively, the 2007D Bonds, the 2009A Bonds and the 2009B Bonds.

“*2007D Bonds*” means \$90,000,000 aggregate principal amount of the County’s General Obligation School Bonds, Series 2007D, of which \$84,000,000 is currently outstanding.

“*2009A Bonds*” means \$64,500,000 aggregate principal amount of the County’s General Obligation School Bonds, Series 2009A, of which \$63,375,000 is currently outstanding.

“*2009B Bonds*” means \$72,000,000 aggregate principal amount of the County’s General Obligation Refunding Bonds, Series 2009B, of which \$68,570,000 is currently outstanding.

“*Pricing Certificate*” means the certificate of the County’s Finance Director delivered in connection with the issuance of the Bonds which establishes, with respect to the Bonds, the final maturity amounts, the interest payment dates and the provisions for redemption, all as agreed on in the Bond Purchase Agreement.

“*S&P*” means Standard & Poor’s Ratings Services, a Division of The McGraw-Hill Companies, Inc., its successors and their assigns and, if such corporation for any reason no longer performs the functions of a securities rating agency, “*S&P*” will be deemed to refer to any other nationally recognized rating agency other than Moody’s designed by the County.

Section 2. The County shall issue its Bonds in an aggregate principal amount not to exceed \$140,000,000. While the Bonds are designated in this Resolution as “Series 2010B,” the Bonds may be issued with such other designation as the Commission may determine or may be issued together with bonds provided for by the Board of Commissioners under the Resolution of the Board of Commissioners of the County of Union, North Carolina Providing for the Issuance of Not to Exceed \$110,000,000 General Obligation Refunding Bonds, Series 2010A of the County of Union, North Carolina adopted on the same date as this Resolution.

Section 3. The Bonds shall be dated as of their date of issuance. The Bonds shall pay interest semiannually on March 1 and September 1, beginning September 1, 2010, unless the County Finance Director establishes different dates in his Pricing Certificate. The Bonds are being issued to refund all or a portion of the Refunded Bonds pursuant to and in accordance with the Bond Order.

Section 4. The Bonds are payable in annual installments on March 1 in each year, unless the County Finance Director establishes different a date in his Pricing Certificate. The maturities of the Bonds will be as set forth in the Pricing Certificate.

Section 5. The Bonds are to be numbered from “R-1” consecutively and upward and shall bear interest from their date at a rate or rates which will be hereafter determined on the sale thereof computed on the basis of a 360-day year of twelve 30-day months.

Section 6. The Bonds are to be registered as to principal and interest, and the Finance Director of the County is directed to maintain the registration records with respect thereto. The Bonds shall bear the original or facsimile signatures of the Chairman of the Board of Commissioners or County Manager of the County and the Clerk to the Board of Commissioners of the County. An original or facsimile of the seal of the County is to be imprinted on each of the Bonds.

Section 7. The Bonds will initially be issued by means of a book-entry system with no physical distribution of bond certificates made to the public. One bond certificate for each maturity will be issued to The Depository Trust Company, New York, New York ("*DTC*"), and immobilized in its custody. A book-entry system will be employed, evidencing ownership of the Bonds in principal amounts of \$5,000 or integral multiples thereof, with transfers of beneficial ownership effected on the records of DTC and its participants pursuant to rules and procedures established by DTC. Interest on the Bonds will be payable to DTC or its nominee as registered owner of the Bonds in immediately available funds. The principal of and interest on the Bonds will be payable to owners of Bonds shown on the records of DTC at the close of business on the 15th day of the month preceding an interest payment date or a bond payment date. The County will not be responsible or liable for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

If (a) DTC determines not to continue to act as securities depository for the Bonds or (b) the Finance Director for the County determines that the continuation of the book-entry system of evidence and transfer of ownership of the Bonds would adversely affect the interests of the beneficial owners of the Bonds, the County will discontinue the book-entry system with DTC. If the County fails to identify another qualified securities depository to replace DTC, the County will authenticate and deliver replacement bonds in accordance with DTC's rules and procedures.

Section 8. If the Pricing Certificate designates a date for the Bonds on and after which the Bonds are subject to redemption, then such Bonds are subject to redemption before maturity, at the option of the County, from any money that may be made available for such purpose, either in whole or in part on any date on or after the date set forth in the Pricing Certificate, at the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, with such redemption premium, if any, designated for the Bonds in the Pricing Certificate.

If the Bonds are subject to optional redemption and if less than all the Bonds are called for redemption, the County shall select the maturity or maturities of the Bonds to be redeemed in such manner as the County in its discretion may determine, and DTC and its participants shall determine which Bonds within a maturity are to be redeemed by lot; *provided, however*, that the portion of any Bond to be redeemed must be in principal amount of \$5,000 or integral multiples thereof and that, in selecting Bonds for redemption, each Bond is to be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. When the County elects to redeem any Bonds, notice of such redemption of such Bonds, stating the redemption date, redemption price and identifying the Bonds or portions thereof to be redeemed by reference to their numbers and further stating that on such redemption date there are due and payable on each Bond or portion thereof so to be redeemed, the principal thereof and interest accrued to the redemption date and that from and after such date interest thereon shall cease to accrue, is to be given not less than 30 days nor more than 60 days before the redemption date in writing to DTC or its nominee as the registered owner of such Bonds, by prepaid certified or registered United States mail (or in such other manner as is permitted by DTC's rules and procedures), at the address provided to the County by DTC, but any failure or defect in respect of such mailing will not affect the validity of the redemption. If DTC is not the registered owner of such Bonds, the County will give notice at the time set forth above by prepaid first class United States mail, to the

then-registered owners of such Bonds or portions thereof to be redeemed at the last address shown on the registration books kept by the County. The County will also mail or transmit by facsimile a copy of the notice of redemption within the time set forth above (1) to the Commission, (2) to each of the then-existing securities depositories and (3) to at least two of the then-existing national information services.

Section 9. The Bonds and the provisions for the registration of the Bonds and for the approval of the Bonds by the Secretary of the Local Government Commission are to be in substantially the form set forth in the Appendix A hereto.

Section 10. The County covenants to take such action as may be required in the opinion of nationally recognized bond counsel to cause the Bonds and all actions of the County with respect to the proceeds thereof to comply with Code. In particular, the County covenants as follows:

(a) At least one of the following two conditions will be satisfied for the Bonds: (1) less than 10% of the proceeds of the Bonds, reduced by costs of issuance, will be used directly or indirectly in the business of a person other than a state or local governmental unit or (2) less than 10% of the principal or interest on the Bonds will be (under the terms of such issue or any underlying arrangement) directly or indirectly (A) secured by an interest in property used or to be used in a private business or any interest in payments made with respect to such property or (B) to be derived from payments made with respect to property, or borrowed money, used or to be used in a private business;

(b) At least one of the following two conditions will be satisfied: (i) less than 5% of the proceeds of the Bonds, reduced by costs of issuance, will be used by nongovernmental persons for a use unrelated or disproportionate to the purposes for which the Bonds were issued or (ii) less than 5% of the principal or interest on the Bonds will be (under the terms of such issue or any underlying arrangement) directly or indirectly (A) secured by an interest in property used or to be used in a private business described in (i) or by any interest in payments made with respect to such property or (B) derived from payments made with respect to property the use of which is described in (i), or borrowed money, used or to be used in a private business

(c) It will not loan directly or indirectly more than 5% of the proceeds of the Bonds to nongovernmental persons;

(d) It will not enter into any management contract with respect to the facilities refinanced with the proceeds of the Bonds unless it obtains an opinion of nationally recognized bond counsel that such management contract will not impair the exclusion from a recipient's gross income for federal income tax purposes of the interest on the Bonds;

(e) The County acknowledges that the continued exclusion of interest on the Bonds from a recipient's gross income for federal income tax purposes depends, in part, on compliance with the arbitrage limitations imposed by Section 148 of the Code. The County covenants to comply with all the requirements of Section 148 of the Code, including the rebate requirements, and it shall not permit at any time any of the proceeds of the Bonds or other funds of the County to be used, directly or indirectly, to acquire any asset or obligation, the acquisition of which would cause the Bonds to be "*arbitrage bonds*" for purposes of Section 148 of the Code;

(f) The Bonds shall not be “*federally guaranteed*” as defined in Section 149(b) of the Code;

(g) The County covenants to file or cause to be filed Form 8038G with respect to the Bonds in accordance with Section 149(e) of the Code.

Section 11. The proceeds from the sale of the Bonds, less the costs of issuance of the Bonds to be paid from the proceeds of the Bonds, shall be deposited with the Escrow Agent, in an Escrow Fund created pursuant to the Escrow Agreement. The Chairman of the Board of Commissioners, the County Manager and the Finance Director are each hereby authorized and directed to enter into the Escrow Agreement, a form of which has been made available to the Board of Commissioners, but with such changes, modifications, additions or deletions therein as shall to them seem necessary, desirable or appropriate, their execution thereof to constitute conclusive evidence of the Board of Commissioner’s approval of any and all changes, modifications, additions or deletions therein from the form and content of the Escrow Agreement presented to the Board of Commissioners, and that from and after the execution and delivery of the Escrow Agreement, the Chairman of the Board of Commissioners, the County Manager and the Finance Director are each hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Escrow Agreement as executed. Proceeds of the Bonds to be used to pay the costs of issuance of the Bonds shall be deposited in a separate segregated account held by the County and invested and reinvested by the Finance Director as permitted by the laws of the State of North Carolina. The Finance Director shall keep and maintain adequate records pertaining to such account and all disbursements therefrom so as to satisfy the requirements of the laws of the State of North Carolina and to assure that the City maintains its covenants with respect to the exclusion of the interest on the Bonds from gross income for purposes of federal income taxation. To the extent any funds remain in such account after all of the costs of issuance on the Bonds are paid, the Finance Director shall apply them to pay interest on the Bonds on that date.

Section 12. Actions taken by officials of the County to select paying and transfer agents, and a bond registrar, or alternate or successor agents and registrars pursuant to Section 159E-8 of the Registered Public Obligations Act, Chapter 159E of the General Statutes of North Carolina, are hereby authorized and approved.

Section 13. The Commission is hereby requested to sell the Bonds through a negotiated sale to the Underwriters pursuant to the terms of the Bond Purchase Agreement at a true interest cost not to exceed 4.90%. The managing Underwriter for the Bonds is Wells Fargo Bank, National Association and the County Manager and the Finance Director may select co-managing underwriters among BB&T Capital Markets, a division of Scott & Stringfellow, LLC, and Merrill Lynch, Pierce, Fenner & Smith Incorporated (formerly Banc of America Securities LLC) that in their discretion may be in the best interest of the County. The form and content of the Bond Purchase Agreement is in all respects approved and confirmed, and the Chairman of the Board of Commissioners, the County Manager or the Finance Director of the County is hereby authorized, empowered and directed to execute and deliver the Bond Purchase Agreement for and on behalf of the County, including necessary counterparts, in substantially the form and content presented to the County, but with such changes, modifications, additions or deletions therein as he may deem necessary, desirable or appropriate, the execution thereof to constitute conclusive evidence of the Board of Commissioners’ approval of any and all such changes, modifications, additions or deletions therein, and that from and after the execution and delivery of the Bond Purchase Agreement, the Chairman of the Board of Commissioners, the County Manager and the Finance Director of the County are hereby authorized, empowered and directed to do all such acts and things and to

execute all such documents as may be necessary to carry out and comply with the provisions of the Bond Purchase Agreement as executed.

Section 14. The Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are hereby authorized and directed to cause the Bonds to be prepared and, when they shall have been duly sold by the Commission, to execute the Bonds and to turn the Bonds over to the registrar and transfer agent of the County for delivery through the facilities of DTC to the Underwriters.

Section 15. The form and content of the Official Statement are in all respects authorized, approved and confirmed, and the Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are authorized, empowered and directed to execute and deliver the Official Statement in substantially the form and content presented to the Board of Commissioners, but with such changes, modifications, additions or deletions therein as the Chairman of the Board of Commissioners, County Manager or the Finance Director of the County may deem necessary, desirable or appropriate, their execution thereof to constitute conclusive evidence of the approval of the Board of Commissioners of any and all changes, modifications, additions or deletions therein from the form and content of the Official Statement presented to the Board of Commissioners.

Section 16. The Chairman of the Board of Commissioners, the County Manager, the Finance Director and the Clerk to the Board of Commissioners of the County are authorized and directed to execute and deliver for and on behalf of the County any and all additional certificates, documents, opinions or other papers and perform all other acts as may be required by the documents contemplated hereinabove or as may be deemed necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 17. The County agrees, in accordance with Rule 15c2-12 (the "*Rule*") promulgated by the Securities and Exchange Commission (the "*SEC*") and for the benefit of the Registered Owners and beneficial owners of the Bonds, as follows:

- (1) by not later than seven months after the end of each Fiscal Year to the Municipal Securities Rulemaking Board (the "*MSRB*") the audited financial statements of the County for the preceding Fiscal Year, if available, prepared in accordance with Section 159-34 of the General Statutes of North Carolina, as it may be amended from time to time, or any successor statute, or if such audited financial statements are not then available, unaudited financial statements of the County for such Fiscal Year to be replaced subsequently by audited financial statements of the County to be delivered within 15 days after such audited financial statements become available for distribution;
- (2) by not later than seven months after the end of each Fiscal Year to the MSRB, (a) the financial and statistical data as of a date not earlier than the end of the preceding Fiscal Year for the type of information included under the captions "**THE COUNTY--DEBT INFORMATION**" and "**--TAX INFORMATION**" (excluding information on overlapping units) in the Official Statement referred to in Section 16 and (b) the combined budget of the County for the current Fiscal Year to the extent such items are not included in the audited financial statements referred to in clause (1) above;
- (3) in a timely manner to the MSRB, notice of the occurrence of any of the following events with respect to the Bonds, if material:

- (a) principal and interest payment delinquencies;
- (b) non-payment related defaults;
- (c) unscheduled draws on debt service reserves reflecting financial difficulties;
- (d) unscheduled draws on credit enhancements for the Bonds reflecting financial difficulties;
- (e) substitution of any credit or liquidity providers, or their failure to perform;
- (f) adverse tax opinions or events affecting the tax-exempt status of the Bonds;
- (g) modification to the rights of the beneficial owners of the Bonds;
- (h) call of any of the Bonds for redemption, other than sinking fund redemptions;
- (i) defeasance of any of the Bonds;
- (j) release, substitution or sale of any property securing repayment of the Bonds;
- (k) rating changes on the Bonds; and

(4) in a timely manner to the MSRB, notice of the failure by the County to provide the required annual financial information described in (1) and (2) above on or before the date specified.

The County agrees that its undertaking under this Paragraph is intended to be for the benefit of the registered owners and the beneficial owners of the Bonds and is enforceable by any of the registered owners and the beneficial owners of the Bonds, including an action for specific performance of the County's obligations under this Paragraph, but a failure to comply will not be an event of default and will not result in acceleration of the payment of the Bonds. An action must be instituted, had and maintained in the manner provided in this Paragraph for the benefit of all of the registered owners and beneficial owners of the Bonds.

The County agrees to provide all documents described in this section in an electronic format as prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB. The County may discharge its undertakings described above by transmitting the documents or notices referred to above in a manner subsequently authorized or required by the SEC in lieu of the manner described above.

The County may modify from time to time, consistent with the Rule, the information provided or the format of the presentation of such information, to the extent necessary or appropriate in the judgment of the County, but:

- (1) any such modification may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law or change in the identity, nature or status of the County;

(2) the information to be provided, as modified, would have complied with the requirements of the Rule as of the date of the Official Statement, after taking into account any amendments or interpretations of the Rule as well as any changes in circumstances;

(3) any such modification does not materially impair the interest of the registered owners or the beneficial owners, as determined by nationally recognized bond counsel or by the approving vote of the registered owners of a majority in principal amount of the Bonds.

Any annual financial information containing modified operating data or financial information will explain, in narrative form, the reasons for the modification and the impact of the change in the type of operating data or financial information being provided.

The provisions of this Paragraph terminate on payment, or provision having been made for payment in a manner consistent with the Rule, in full of the principal of and interest on the Bonds.

Section 18. Those portions of this Resolution other than Section 17 may be amended or supplemented, from time to time, without the consent of the owners of the Bonds if in the opinion of nationally recognized bond counsel, such amendment or supplement would not adversely affect the interests of the owners of the Bonds and would not cause the interest on the Bonds to be included in the gross income of a recipient thereof for federal income tax purposes. This Resolution may be amended or supplemented with the consent of the owners of a majority in aggregate principal amount of the outstanding Bonds, exclusive of Bonds, if any, owned by the County, but a modification or amendment (1) may not, without the express consent of any owner of Bonds, reduce the principal amount of any Bond, reduce the interest rate payable on it, extend its maturity or the times for paying interest, change the monetary medium in which principal and interest is payable, or reduce the percentage of consent required for amendment or modification and (2) as to an amendment to Section 17, must be limited as described therein.

Any act done pursuant to a modification or amendment consented to by the owners of the Bonds is binding on all owners of the Bonds and will not be deemed an infringement of any of the provisions of this Resolution, whatever the character of the act may be, and may be done and performed as fully and freely as if expressly permitted by the terms of this Resolution, and after consent has been given, no owner of a Bond has any right or interest to object to the action, to question its propriety or to enjoin or restrain the County from taking any action pursuant to a modification or amendment.

If the County proposes an amendment or supplemental resolution to this Resolution requiring the consent of the owners of the Bonds, the Registrar shall, on being satisfactorily indemnified with respect to expenses, cause notice of the proposed amendment to be sent to each owner of the Bonds then outstanding by first-class mail, postage prepaid, to the address of such owner as it appears on the registration books; but the failure to receive such notice by mailing by any owner, or any defect in the mailing thereof, will not affect the validity of any proceedings pursuant hereto. Such notice shall briefly set forth the nature of the proposed amendment and shall state that copies thereof are on file at the principal office of the Registrar for inspection by all owners of the Bonds. If, within 60 days or such longer period as shall be prescribed by the County following the giving of such notice, the owners of a majority in aggregate principal amount of Bonds then outstanding have consented to the proposed amendment, the amendment will be effective as of the date stated in the notice.

Section 19. Nothing in this Resolution precludes (a) the payment of the Bonds from the proceeds of refunding bonds or (b) the payment of the Bonds from any legally available funds.

If the County causes to be paid, or has made provisions to pay, on maturity or on redemption before maturity, to the owners of the Bonds the principal of the Bonds (including interest to become due thereon) and, premium, if any, on the Bonds, through setting aside trust funds or setting apart in a reserve fund or special trust account created pursuant to this Resolution or otherwise, or through the irrevocable segregation for that purpose in some sinking fund or other fund or trust account with an escrow agent or otherwise, moneys sufficient therefor, including, but not limited to, interest earned or to be earned on Federal Securities, the County shall so notify Moody's and S&P, and then such Bonds shall be considered to have been discharged and satisfied, and the principal of the Bonds (including premium, if any, and interest thereon) shall no longer be deemed to be outstanding and unpaid; provided, however, that nothing in this Resolution requires the deposit of more than such Federal Securities as may be sufficient, taking into account both the principal amount of such Federal Securities and the interest to become due thereon, to implement any such defeasance.

If such a defeasance occurs and after the County receives an opinion of a nationally recognized accounting firm that the segregated moneys or Federal Securities together with interest earnings thereon are sufficient to effect a defeasance, the County shall execute and deliver all such instruments as may be necessary to effect such a defeasance and desirable to evidence such release, discharge and satisfaction. Provisions shall be made by the County, for the mailing of a notice to the owners of the Bonds that such moneys are so available for such payment.

Section 20. All acts and doings of the Chairman of the Board of Commissioners, the County Manager, the Finance Director of the County and the Clerk to the Board of Commissioners of the County that are in conformity with the purposes and intents of this Resolution and in the furtherance of the issuance of the Bonds and the execution, delivery and performance of the Bond Purchase Agreement are in all respects approved and confirmed.

Section 21. If any one or more of the agreements or provisions herein contained is held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy, or for any reason whatsoever is held invalid, then such covenants, agreements or provisions are null and void and separable from the remaining agreements and provisions and will in no way affect the validity of any of the other agreements and provisions hereof or of the Bonds authorized hereunder.

Section 22. All resolutions or parts thereof of the Board of Commissioners in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Section 23. This Bond Resolution is effective on its adoption.

On motion of Commissioner _____, seconded by Commissioner _____, the foregoing resolution entitled "A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$140,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010B OF THE COUNTY OF UNION, NORTH CAROLINA" was duly adopted by the following vote:

AYES:

NAYS:

STATE OF NORTH CAROLINA)
)
COUNTY OF UNION) ss:

I, *Lynn West*, Clerk to the Board of Commissioners of the County of Union, North Carolina, “**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF UNION, NORTH CAROLINA PROVIDING FOR THE ISSUANCE OF NOT TO EXCEED \$140,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010B OF THE COUNTY OF UNION, NORTH CAROLINA**” adopted by the Board of Commissioners of the County of Union, North Carolina, at a meeting held on the 17th day of May, 2010.

WITNESS my hand and the corporate seal of the County of Union, North Carolina, this the 17th day of May, 2010.

Lynn West
Clerk to the Board
County of Union, North Carolina

APPENDIX A

Form of Bond

No. R-

\$

UNITED STATES OF AMERICA
STATE OF NORTH CAROLINA
COUNTY OF UNION

INTEREST
RATE

MATURITY DATE
MARCH 1, _____

DATED DATE
[DATE OF ISSUE], 2010

CUSIP
906395[]

REGISTERED OWNER: CEDE & CO.

PRINCIPAL SUM: DOLLARS

GENERAL OBLIGATION REFUNDING BOND, SERIES 2010B

THE COUNTY OF UNION, NORTH CAROLINA (the "*County*") acknowledges itself indebted and for value received hereby promises to pay to the Registered Owner named above, on the Maturity Date specified above, on surrender hereof, the Principal Sum shown above and to pay to the Registered Owner hereof interest thereon from the date of this Bond until it shall mature at the Interest Rate per annum specified above, payable on September 1, 2010 and semiannually thereafter on March 1 and September 1 of each year. Principal of and interest on this Bond are payable in immediately available funds to The Depository Trust Company ("*DTC*") or its nominee as registered owner of the Bonds and is payable to the owner of the Bonds shown on the records of DTC at the close of business on the 15th day of the month preceding an interest payment date or a bond payment date. The County is not responsible or liable for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

This Bond is issued in accordance with the Registered Public Obligations Act, Chapter 159E of the General Statutes of North Carolina, and pursuant to The Local Government Finance Act, a bond order adopted by the Board of Commissioners of the County on May 17, 2010 and effective on the date of its adoption. The Bonds are issued to provide funds to refund in advance of their maturities (1) \$90,000,000 aggregate principal amount of the County's General Obligation School Bonds, Series 2007D, of which \$84,000,000 is currently outstanding; (2) \$64,500,000 aggregate principal amount of the County's General Obligation School Bonds, Series 2009A, of which \$63,375,000 is currently outstanding; and (3) \$72,000,000 aggregate principal amount of the County's General Obligation Refunding Bonds, Series 2009B, of which \$68,570,000 is currently outstanding.

The Bonds maturing on or before [Call Date] are not subject to redemption before maturity. The Bonds maturing after [Call Date] are subject to redemption before maturity, at the option of the County, from any moneys that may be made available for such purpose, either in whole or in part on any date on or after [Call Date], at the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, [without premium].

If less than all of the Bonds are called for redemption, the County shall select the maturity or maturities of the Bonds to be redeemed in such manner as the County in its discretion may determine and

DTC and its participants shall determine which of the Bonds within a maturity are to be redeemed by lot; *provided, however*, that the portion of any Bond to be redeemed is to be in principal amount of \$5,000 or integral multiples thereof and that, in selecting Bonds for redemption, each Bond is to be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. Whenever the County elects to redeem Bonds, notice of such redemption of Bonds, stating the redemption date, redemption price and identifying the Bonds or portions thereof to be redeemed by reference to their numbers and further stating that on such redemption date there shall become due and payable on each Bond or portion thereof so to be redeemed, the principal thereof, redemption premium and interest accrued to the redemption date and that from and after such date interest thereon shall cease to accrue, is to be given not less than 30 days nor more than 60 days before the redemption date in writing to DTC or its nominee as the registered owner of the Bonds, by prepaid certified or registered United States mail, at the address provided to the County by DTC, but any failure or defect in respect of such mailing will not affect the validity of the redemption. If DTC is not the registered owner of the Bonds, the County will give notice at the time set forth above by prepaid first class United States mail to the then-registered owners of the Bonds or portions thereof to be redeemed at the last address shown on the registration books kept by the County.

It is hereby certified and recited that all conditions, acts and things required by the Constitution or statutes of the State of North Carolina to exist, be performed or happen precedent to or in the issuance of this Bond, exist, have been performed and have happened, and that the amount of this Bond, together with all other indebtedness of the County, is within every debt and other limit prescribed by said Constitution or statutes. The faith and credit of the County are hereby pledged to the punctual payment of the principal of and interest on this Bond in accordance with its terms.

This Bond is not valid or obligatory for any purpose until the certification hereon has been signed by an authorized representative of the Local Government Commission.

IN WITNESS WHEREOF, the County has caused this Bond to bear the original or facsimile of the signatures of the Chairman of the Board of Commissioners of the County and the Clerk to the Board of Commissioners of the County and an original or facsimile of the seal of the County to be imprinted hereon and this Bond to be dated as of the Dated Date above.

(SEAL)

Clerk to the
Board of Commissioners

Chairman,
Board of Commissioners

Date of Execution: [Date of Issue], 2010

The issue hereof has been approved under the
provisions of The Local Government Bond Act.

T. VANCE HOLLOMAN
Secretary of the Local Government Commission

FORM OF ASSIGNMENT

ASSIGNMENT

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto

(Please print or typewrite Name and Address,
including Zip Code, and Federal Taxpayer Identification or
Social Security Number of Assignee)

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints

Attorney to register the transfer of the within Bond on the books kept for registration thereof,
with full power of substitution in the premises.

Dated: _____

Signature guaranteed by:

NOTICE: Signature must be guaranteed by
a Participant in the Securities Transfer
Agent Medallion Program ("*Stamp*") or
similar program.

NOTICE: The signature to this assignment must
correspond with the name as it appears on the
face of the within Bond in every particular,
without alteration, enlargement or any change
whatever.

TRANSFER FEE MAY BE REQUIRE

Union County, North Carolina
 Summary of Refunding Analyses
 Market Conditions as of April 26, 2010

Synthetic Fixed Rate Bonds Refunded

	2007ABC GO Bonds
Par Outstanding	\$116,885,000 ⁽¹⁾
Final Maturity	3/1/2033
Fixed Swap Rate	3.673%
Variable Swap Receipt	70% of 1M LIBOR
Annual Liquidity Fee	70 bps (AB) 50 bps (C)
Annual Remarketing Fee	8 bps
Basis Risk	9 bps

(1) \$20 million of the outstanding 2007ABC GO Bonds are unhedged and not refunded.

Traditional Fixed Rate Refunding Results ⁽¹⁾

	1 Full Refunding	2 Partial to 2026	3 Partial to 2024	4 Partial to 2022
	2007ABC GO Bonds ⁽²⁾	2007ABC GO Bonds ⁽²⁾	2007ABC GO Bonds ⁽²⁾	2007ABC GO Bonds ⁽²⁾
Dated Date	7/8/2010	7/8/2010	7/8/2010	7/8/2010
Refunded Par	\$96,885,000	\$73,840,000	\$64,610,000	\$55,380,000
Maturities Refunded	2011-2031	2011-2026	2011-2024	2011-2022
Swap Termination Payment ⁽³⁾	\$8,675,092	\$6,343,556	\$5,441,966	\$4,546,663
Est. Gross Annual Savings	(143,029)	(25,340)	12,457	52,247
NPV Savings as % of Par	(2.03%)	(0.43%)	0.16%	0.85%
NPV Savings as \$ Amount	(\$1,964,641)	(\$321,136)	\$106,239	\$471,891
All-In TIC	4.83%	4.64%	4.55%	4.41%
Traditional FR Debt Mix after Refunding	84.7%	80.4%	78.7%	77.0%
Variable Rate Debt Mix after Refunding	15.3%	19.6%	21.3%	23.0%

(1) The refunding bonds for the Partial Refunding to 2022 are non-callable - the other scenarios incorporate a 10-year par call.

(2) \$20 million unhedged 2007ABC GO Bonds are not refunded.

(3) Swap termination payments are Wells Fargo's estimates only and may vary from actual Counterparties' estimates. Values are net of accrued.

Fiscal Year	2007ABC Cash Flow Savings	2007ABC Cash Flow Savings	2007ABC Cash Flow Savings	2007ABC Cash Flow Savings
6/30/2011	(137,442)	(23,866)	13,525	50,106
6/30/2012	(141,235)	(24,697)	14,143	51,732
6/30/2013	(141,348)	(25,111)	13,928	51,717
6/30/2014	(145,562)	(25,151)	13,879	51,658
6/30/2015	(140,923)	(26,761)	12,268	50,047
6/30/2016	(144,314)	(26,426)	12,413	50,003
6/30/2017	(142,020)	(24,883)	14,157	51,946
6/30/2018	(142,554)	(26,692)	12,337	55,116
6/30/2019	(142,415)	(22,803)	11,226	53,755
6/30/2020	(145,386)	(27,747)	11,342	53,432
6/30/2021	(144,691)	(23,054)	11,235	53,274
6/30/2022	(141,996)	(27,134)	12,395	54,174
6/30/2023	(143,607)	(25,245)	9,284	
6/30/2024	(143,457)	(27,318)	12,271	
6/30/2025	(143,863)	(23,976)		
6/30/2026	(142,430)	(24,576)		
6/30/2027	(145,072)			
6/30/2028	(141,082)			
6/30/2029	(143,770)			
6/30/2030	(145,146)			
6/30/2031	(145,288)			
Totals	(3,003,600)	(405,441)	174,401	626,958
Average	(143,029)	(25,340)	12,457	52,247

Union County, North Carolina
 Summary of Refunding Analyses
 Market Conditions as of April 29, 2010

Traditional Fixed Rate Bonds Refunded

	2007D GO Bonds	2009AB GO Bonds
Callable Par Outstanding	\$50,000,000	\$72,370,000
Final Maturity	3/1/2029	3/1/2030
Call Date	3/1/2017	3/1/2019
Call Price	100%	100%

Difference in Savings Based upon Call Feature

10-Year Par Call Savings:	\$976,590
Non-Callable Savings:	<u>\$1,435,003</u>
Difference:	\$458,412
Future Value (on 3/1/2020):	\$632,679
Non-Callable Par after 3/1/2020:	\$27,370,000
FV Savings Needed:	2.31%

Traditional Fixed Rate Refunding Results

	1 10-Year Par Call	2 Non-Callable
	2007D, 2009A & 2009B GO Bonds	2007D, 2009A & 2009B GO Bonds
Dated Date	7/8/2010	7/8/2010
Refunded Par	\$47,885,000	\$47,885,000
Maturities Refunded	2019-2023	2019-2023
Est. Gross Annual Savings	103,449	151,265
NPV Savings as % of Par	2.04%	3.00%
NPV Savings as \$ Amount	\$976,590	\$1,435,003
All-In TIC	3.47%	3.37%

Fiscal Year	Cash Flow Savings	Cash Flow Savings
6/30/2011	9,935	23,041
6/30/2012	15,350	35,600
6/30/2013	15,350	35,600
6/30/2014	15,350	35,600
6/30/2015	15,350	35,600
6/30/2016	15,350	35,600
6/30/2017	15,350	35,600
6/30/2018	15,350	35,600
6/30/2019	245,350	340,600
6/30/2020	243,850	340,350
6/30/2021	243,500	341,000
6/30/2022	248,000	336,250
6/30/2023	246,750	336,000
Totals	1,344,835	1,966,441
Average	103,449	151,265

AGENDA ITEM

15
MEETING DATE 5/17/10

May 18, 2009

CONSIDERATION TO SCHEDULE A COMPREHENSIVE PLAN WORKSHOP:

The Chairman stated the item and addressed the County Manager. The Manager stated that all had seen the draft of the comprehensive plan and recommended that since there is a new Planning Board that the Board of Commissioners hold a workshop wherein the consultant can be brought in to work with the Planning staff to present the results of the Comprehensive Plan and to consider inviting the new Planning Board to join in this workshop. He said this would be a good way to present the plan and perhaps the Board might want to allow the new Planning Board to review it and offer any comments prior to adoption.

Motion was made by Commissioner Mills that it be approved as recommended.

Chairman Openshaw recommended and made a substitute motion that the Comprehensive Plan be referred directly to the Planning Board to allow the Planning Board an opportunity to review and make recommendations to the Commissioners prior to a joint meeting.

Commissioner Mills withdrew his motion.

The Chairman called for a vote on the substitute motion. The substitute motion passed unanimously.

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 17, 2010

Action Agenda Item No. 16
(Central Admin. use only)

SUBJECT: Establish Official County Boundary between Union and Cabarrus Counties

DEPARTMENT: Tax Administrator's Office **PUBLIC HEARING:** No

ATTACHMENT(S):
Resurvey plat for the Cabarrus- Union County Boundary line.
Applicable statute.
Resolution of boundaries common with Union and Cabarrus Counties.

INFORMATION CONTACT:
John Petoskey, Tax Administrator

TELEPHONE NUMBERS:
704-283-3748

DEPARTMENT'S RECOMMENDED ACTION: Adopt a resolution to approve the location of the Cabarrus-Union County line as presented in the plat entitled " County Boundary Re-survey Plat for: The Cabarrus-Union County Line" and appoint John Petoskey, Tax Administrator as a special boundary commissioner to help establish the location of county lines pursuant to GS 153A-18.

BACKGROUND: Cabarrus County has requested that Union County approve the attached Re-survey Plat that establishes the boundary line between the two counties (Cabarrus County approved the same resurvey on February 15, 2010).

Cabarrus County has asked the North Carolina Geodetic Survey Department (NCGS) to aid in establishing it's boundaries with the surrounding counties. The NCGS has been designated and funded by the North Carolina General Assembly to assist with the resurvey of certain county boundaries pursuant to GS 153A-18.

Also pursuant to GS 153A-18, the county is required to appoint a Special Boundary Commisioner to supervise the surveying, marking, mapping of the boundary and to act as a liaison between Union County and NCGS. Since the Tax Administrator is the custodian of the tax maps and assessment records, he/ she is a logical appointment as the Special Boundary Commisioner.

As the technology used in establishing boundary lines has improved significantly since the last survey of the boundary line, this resurveyed line is deemed to be more accurate. The Tax Administrator's Office has reviewed the resurvey and has not found a significant difference between the original county line (originally established in 1889) and the resurveyed line. It is

therefore the recommendation of the Tax Administrator to approve said resurveyed line.

FINANCIAL IMPACT: There is no cost to the county, the state has paid for the survey.

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation: _____

**UNION COUNTY BOARD OF COMMISSIONERS RESOLUTION TO RATIFY PLAT
SHOWING BOUNDARY BETWEEN UNION AND CABARRUS COUNTIES**

WHEREAS the North Carolina Geodetic Survey (“NCGS”) has been designated and funded by the North Carolina General Assembly to assist with the resurvey of ambiguous or uncertain county boundaries pursuant to G.S. 153A-18; and

WHEREAS The North Carolina Geodetic Survey has resurveyed a part of the Union and Cabarrus County lines; and

WHEREAS, on February 15, 2010, the Cabarrus County Board of Commissioners ratified the county boundary lines as shown on the plat entitled “County Boundary Re-survey Plat for: THE CABARRUS-UNION COUNTY LINE,” and dated May 20, 2009; and

WHEREAS, pursuant to G.S. 153A-18, a special commissioner must be appointed by each county to supervise the surveying, marking, mapping, and to act as a liaison between Union County and the NCGS;

NOW, THEREFORE, BE IT RESOLVED that the Union County Board of Commissioners does hereby accept the County boundary lines as shown on the plat entitled “County Boundary Re-survey Plat for: THE CABARRUS-UNION COUNTY LINE,” and dated May 20, 2009, as being the true boundary between Union County and Cabarrus County, and therefore ratifies the referenced plat showing such boundary lines; and

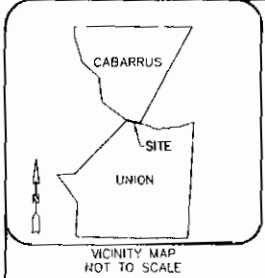
BE IT FURTHER RESOLVED that the Union County Board of Commissioners appoints John Petoskey, Union County Tax Assessor, as special commissioner under the provisions of G.S. 153A-18(a), and directs him to record the plat ratified by this Resolution in the Office of the Union County Register of Deeds, and, if not done so by Cabarrus County, in the Office of the Cabarrus County Register of Deeds and the North Carolina Secretary of State’s office. The recorded plat shall contain a reference to the date of this resolution of ratification, the date of Cabarrus County’s resolution of ratification, and the page in the minutes of each board of commissioners where the resolution of ratification may be found.

Adopted this the 17th day of May, 2010.

Kim Rogers, Chairwoman of the
Union County Board of Commissioners

ATTEST:

Lynn West, Clerk to the Board

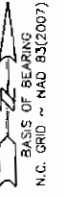


STATE OF NORTH CAROLINA
COUNTY OF CABARRUS

STATE OF NORTH CAROLINA
COUNTY OF UNION

CONTROL POINTS - N.C. GRID - NAD 83(2007)

PT. NAME	NORTHING	EASTING
RC 001	536047.924	1534545.287
BEHA 77	538010.024	1540315.200
MIDLAND	543051.348	1550103.051
OLD BUTCH	420010.443	1538998.539



MECKLENBURG COUNTY

CABARRUS COUNTY

UNION COUNTY

STANLY COUNTY

COUNTY LINE SET POINTS - N.C. GRID - NAD83(2007)

PT. NO.	NORTHING	EASTING
#1	525776.444	1550141.938
#4	526870.846	1548610.784
#6	531406.143	1561735.055

COUNTY LINE AZIMUTH MARKS - N.C. GRID - NAD83(2007)

PT. NO.	NORTHING	EASTING
AZ PT. 1	530470.155	1534770.468
AZ PT. 2	534261.810	1537178.442
AZ PT. 5	527365.018	1519722.335
AZ PT. 7	532251.554	1531816.118

PURSUANT TO NC GENERAL STATUTE 153A-116(1) THIS PLAT WAS ADOPTED BY AND RECORDED IN THE MINUTES OF THE COUNTY BOARD OF COMMISSIONERS OF

CABARRUS COUNTY: WHITE BOOK, PAGE, DATE
UNION COUNTY: WHITE BOOK, PAGE, DATE

PRELIMINARY PLAT
NOT FOR RECORDATION,
CONVEYANCES OR SALES.

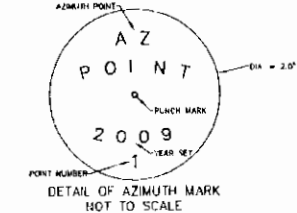
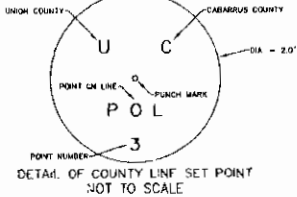
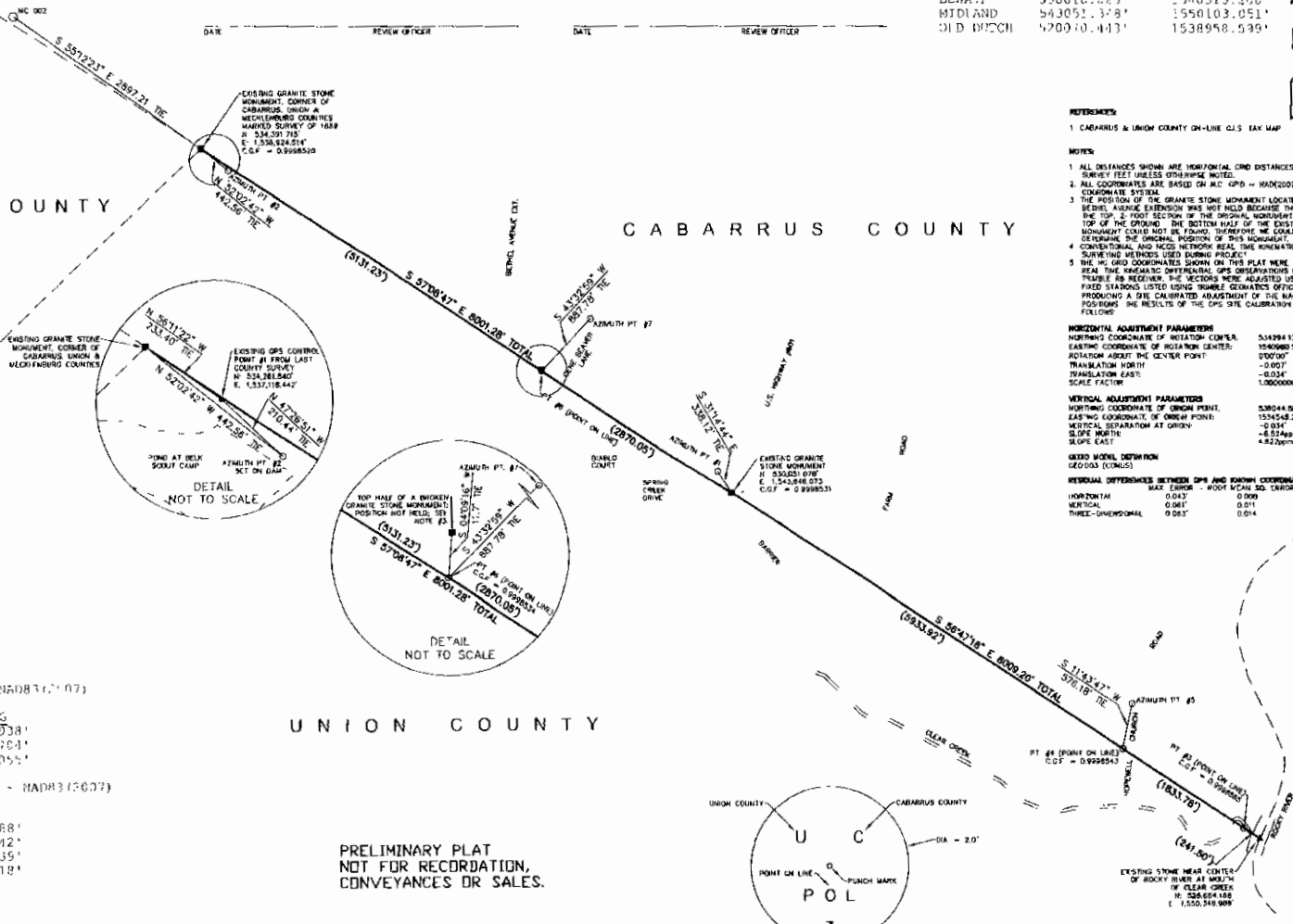
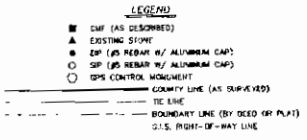
CERTIFICATE OF SURVEY AND ACCURACY

I, JAMES E. CRANDOCK, CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (NEED DESCRIPTION PROVIDED BY THE NORTH CAROLINA GEODESIC SURVEY), THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DERIVED FROM INFORMATION AS SHOWN HEREON THAT THE RADIO OF PRECISION IS 1:4000. THAT THIS MAP MEETS THE REQUIREMENTS OF THE STANDARDS OF PRACTICE FOR LAND SURVEYING IN NORTH CAROLINA (21 NCAC 061000) THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH G.S. 47-30 AS AMENDED, AND THAT

- C. ANY OF THE FOLLOWING:
 1. THE SURVEY IS OF AN EXISTING PARCEL OR PARCELS OF LAND AND DOES NOT CREATE A NEW STREET OR CHANGE AN EXISTING STREET.
 2. THE SURVEY IS OF AN EXISTING BUILDING OR OTHER STRUCTURE, OR NATURAL FEATURE, SUCH AS A WATERCOURSE, OR
 3. THAT THE SURVEY IS A CONTROL SURVEY.

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS ____ DAY OF MAY, 2009 A.D.

PROFESSIONAL LAND SURVEYOR LICENSE NO. 4303



NOTICES

- CABARRUS & UNION COUNTY ON-LINE C.U.S. TAX MAP

NOTES

- ALL DISTANCES SHOWN ARE HORIZONTAL GRID DISTANCES IN U.S. SURVEY FEET UNLESS OTHERWISE NOTED.
- ALL COORDINATES ARE BASED ON N.C. GRID - NAD(2007) COGNOMATE SYSTEM.
- THE POSITION OF THE GRANITE STONE MONUMENT LOCATED AT BEHEM AVENUE EXTENSION WAS NOT FIELD BECAUSE THIS WAS ONLY THE TOP 2 FOOT SECTION OF THE ORIGINAL MONUMENT SETTING ON TOP OF THE GROUND. THE BOTTOM HALF OF THE EXISTING MONUMENT COULD NOT BE FOUND. THEREFORE WE COULD NOT DETERMINE THE ORIGINAL POSITION OF THIS MONUMENT.
- CONVENTIONAL AND WGS 84 METHODS WERE USED TO MONITARY GPS SURVEYING METHODS USED DURING PROJECT.
- THE N.C. GRID COORDINATES SHOWN ON THIS PLAT WERE DERIVED BY REAL TIME KINEMATIC DIFFERENTIAL GPS OBSERVATIONS USING ONE TRIPLE FREQUENCY RECEIVER. THE SECTIONS WERE ADJUSTED USING THE FIXED STATIONS LISTED UNDER GEOMATIC OFFICE SOFTWARE PRODUCING A GIVE CALIBRATED ADJUSTMENT OF THE NAD 83(2007) POSITION. THE RESULTS OF THE GPS SITE CALIBRATION ARE AS FOLLOWS:

HORIZONTAL ADJUSTMENT PARAMETERS		
NORTHING COORDINATE OF ROTATION CENTER	154984.177	POINT
EASTING COORDINATE OF ROTATION CENTER	1540680.559	MC 002
ROTATION ABOUT THE CENTER POINT	0.0007	BEHA 77
TRANSLATION NORTH	-0.007	STANLY
TRANSLATION EAST	-0.034	
SCALE FACTOR	1.00000000	

VERTICAL ADJUSTMENT PARAMETERS		
NORTHING COORDINATE OF CENTER POINT	530444.881	POINT
EASTING COORDINATE OF CENTER POINT	154548.274	MC 002
VERTICAL SEPARATION AT CENTER	-0.854	BEHA 77
SLOPE NORTH	-6.824ppm	
SLOPE EAST	+8.22ppm	

GEOID MODEL DEFINITION		
GEOD03 (CONUS)		

VERTICAL DIFFERENCES BETWEEN GPS AND BOUNDARY COORDINATES		
HORIZONTAL	MAX ERROR - FOOT MEAN SQ. ERROR	0.009
VERTICAL	0.087	0.011
THREE-DIMENSIONAL	0.087	0.014

COUNTY BOUNDARY RE-SURVEY PLAT FOR:
THE CABARRUS - UNION COUNTY LINE
CABARRUS COUNTY & UNION COUNTY, NORTH CAROLINA

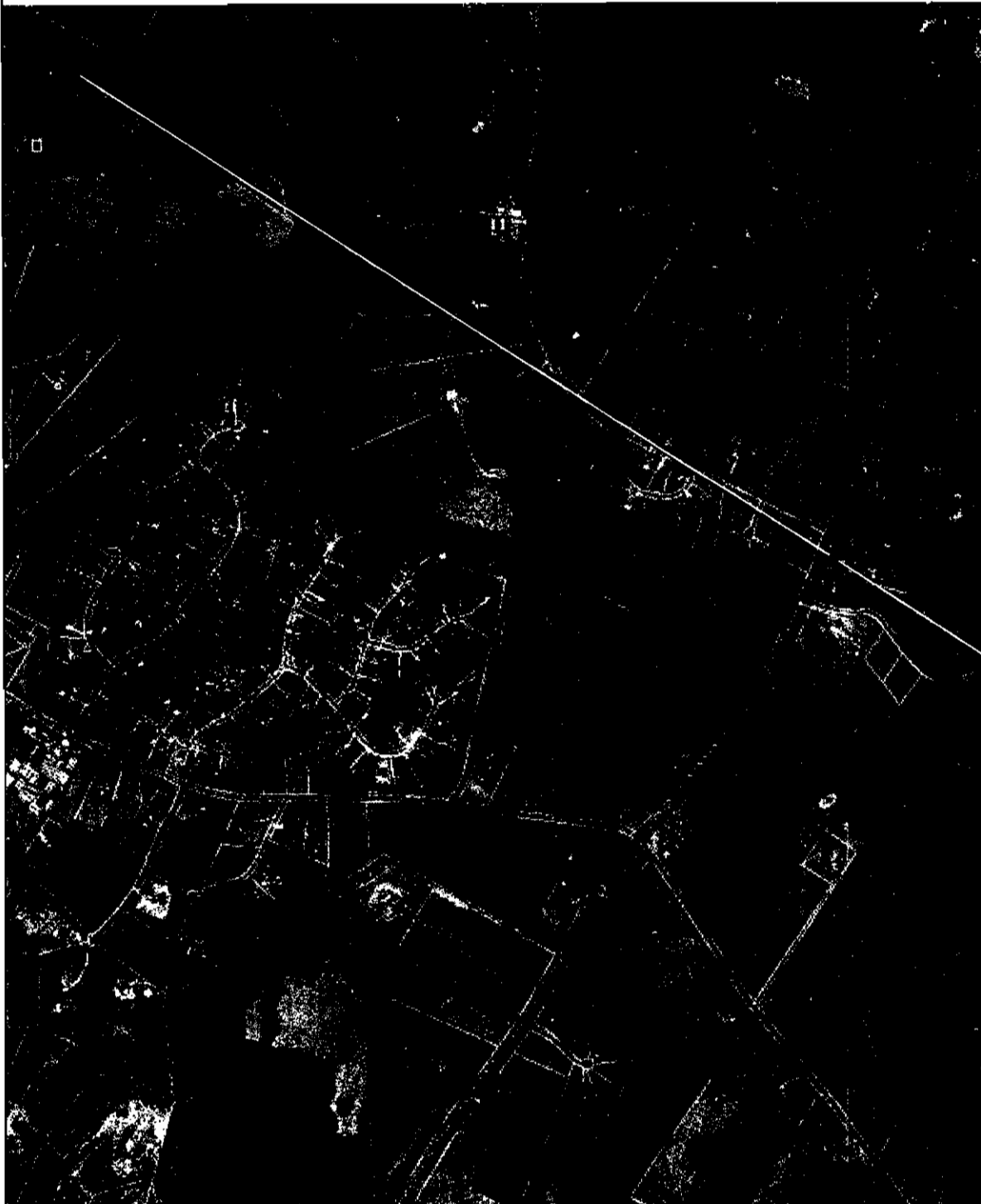
FOR CLIENT:
NORTH CAROLINA GEODESIC SURVEY
20323 MAIL SERVICE CENTER
RALEIGH, NC 27619

DATE: MAY 20, 2009
SCALE: 1" = 1000'
JOB NO.: 090409.000

COMPUTED BY: JRB
DRAWN BY: JRB
CHECKED BY: JEC

SCALE IN FEET

CESI LAND DEVELOPMENT SERVICES
N.C. FIRM LICENSE NO. C-2043
45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 788-7404
© cesi, inc. ACAD FILE: 090409.000.DWG



Cabarrus-Union Line

Proposed Line

— Current Line

• 1889 Monuments

Budget Review Schedule

The County Manager's recommended budget is scheduled for delivery to the Board of County Commissioners on May 28, 2010.

The following budget calendar is proposed for review and adoption of the 2011 budget.

May 28	Filing of Budget with Clerk
June 2	Presentation and overview of FY2011 recommended budget
May – June	Budget review sessions
June 7	Public hearing on budget
NLT June 21	Budget adoption

It is recommended that the budget review sessions operate with the following guidelines:

- be agenda driven – with the objective of completing the budget reviews scheduled for the session
- commence at 9:00 a.m.
- conclude at 12:00 noon or the earlier of the completion of the agenda
- discussion remain focused on budget and financial matters and program delivery

The following three (3) budget review sessions have been established by the County Commission. Additional review

sessions may be scheduled as necessary.

Session 1.

Date: Wednesday, June 2

Overview of budget content and format
Summary of factors influencing the budget
Proposed FY2011 budget ordinance
General Government

Session 2.

Date: Wednesday, June 9

Union County Public Schools
SPCC
Economic and Physical Development
Human Services (DSS, Public Health, Charitable)

Session 3.

Date: Wednesday, June 16

Public Safety (Sheriff, Fire/VFDs, Communications, EMS)
Cultural and Recreational
Proprietary & Other Funds
Consensus budget ordinance

May/June 2010						
Sun	Mon	Tues	Wed	Thurs	Fri	Sat
23	24	25	26	27	28	29
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Resolution No. _____

RESOLUTION APPROVING THE INCURRENCE BY JACKSON COMMUNITY VOLUNTEER FIRE AND RESCUE, INC. OF UP TO \$230,000.00 IN INDEBTEDNESS FROM UNITED FINANCIAL OF NORTH CAROLINA, INC. TO FINANCE A FIRETRUCK.

WHEREAS, the Board of Directors of Jackson Community Volunteer Fire and Rescue, Inc., on behalf of the Board, pursuant to public notice duly given (the "Notice"), held a public hearing on the proposed Loan and Project and considered the comments of persons who requested to be heard; and

WHEREAS, neither the County nor any agency thereof shall be liable in any event for the repayment of the Loan, the Loan does not constitute an indebtedness of the County or any agency thereof, and the Loan does not constitute or create in any manner a debt or liability of the County or any agency thereof; and

WHEREAS, the Board desires to approve the Loan and approve the Project.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Union County, North Carolina, as follows:

(1) The publication of the Notice and the designation of the meeting held by Jackson Community Volunteer Fire and Rescue, Inc. Board of Directors on April 7, 2010, as a public hearing on the Loan and the Project is hereby ratified and approved.

(2) The incurrence by Jackson Community Volunteer Fire and Rescue, Inc. of indebtedness of up to \$230,000.00 to United Financial of North Carolina, Inc. to finance the Firetruck is hereby approved.

(3) The Project is hereby approved.

(4) All actions heretofore taken and taken in the future by the officers or other representatives of Jackson Community Volunteer Fire and Rescue, Inc. or the County of Union, North Carolina, on behalf of Jackson Community Volunteer Fire and Rescue, Inc. in connection with the Project, including but not limited to the execution of a Loan and Security Agreement, a Promissory Note and a Deed of Trust, be, and hereby are, ratified, approved and confirmed in all respects.

(5) This resolution shall take effect immediately upon its passage.

Commissioner _____ moved the passage of the foregoing resolution, and the resolution was passed by the following vote:

AYES:

NAYS:

Jackson Community Volunteer Fire and Rescue, Inc.

8323 Lancaster Highway Waxhaw, North Carolina 28173 704-843-5500

April 19, 2010

To whom it may concern,

This letter is to provide Union County, NC information required to process our purchase of an additional firetruck.

We are purchasing a used 1996 Freightliner 2,500 gallon Tanker-Pumper with less than 16,000 miles on the odometer. Our fire department is not replacing any vehicles, but adding this to our fleet. We currently have two 1,000 gallon tankers-pumpers.

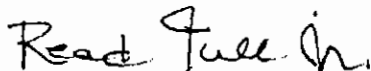
This vehicle will be our only debt as all other vehicles and buildings are paid off in full. This will not affect our fiscal budget requirements.

Our Board of Directors voted to purchase this truck in our ongoing effort to serve our fire district as efficiently as possible. We currently have no fire hydrants in our district and this truck should provide us with sufficient means to attack structure fires, as well as give mutual aid to adjacent districts.

Enclosed is the lease / option to buy contract with United Financial of North Carolina, Inc. for said vehicle as requested.

If there is anything else I can provide, please let me know.

Sincerely,



Read Tull

Jackson VFD Treasurer

704-843-5500

read.tull@att.net

Jackson Community Volunteer Fire and Rescue, Inc.

8323 Lancaster Highway Waxhaw, North Carolina 28173 704-843-5500

Minutes For Jackson VFD Finance of 1996 Tanker-Firetruck April 7, 2010

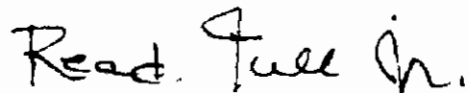
7:00 pm public meeting open

No persons attending

7:15 pm public meeting adjourned

Signed this day of April, 7th 2010

Read Tull Jr

A handwritten signature in black ink that reads "Read Tull Jr." in a cursive style.

JVFD Secretary / Treasurer

**PUBLIC HEARING
LEGAL NOTICE for**

Jackson Community Volunteer Fire and Rescue, Inc.

Notice is hereby given, pursuant to Public Law No. 100-647 SI 01 3(a)(24)(A) (1988), the undersigned will hold public hearing on Wednesday April 7th, 2010 at 7:00 pm at the location of the undersigned listed below to discuss its acquisition by lease purchase of:

City Description
1. 1996 Four-Guys 2500 Gallon Tanker/1 500 GPM Pump Mounted on a 1996 Freightliner FLD 2 Door Chassis

And financial arrangements related thereto.

Approximate amount of issue: \$230,000.00

All interested persons are invited to attend.

IN WITNESS WHEREOF I have hereunto set my hand and Official Seal at my office in Waxhaw this 18th day of March, 2010.

Read Tull Jr,
Corporate Secretary
Jackson Community Volunteer Fire and Rescue, Inc.
8323 Lancaster Hwy
Waxhaw, NC 28173
March 23, 2010

**NORTH CAROLINA,
UNION COUNTY**

AFFIDAVIT OF PUBLICATION

Before the undersigned, a Notary Public of said County and State, duly commissioned, qualified, and authorized by the law to administer oaths, personally appeared Pat Deese who being first duly sworn, deposes and says: that she is Principal Clerk engaged in the publication of a newspaper known as The Enquirer-Journal, published, issued, and entered as second class mail in the City of Monroe in said County and State; that he/she is authorized to make this affidavit and sworn statement; that the notice or other legal advertisement, a true copy of which is attached hereto, was published in The Enquirer-Journal on the following dates:

* MARCH 23, 2010 *

and that the said newspaper in which such notice, paper, document, or legal advertisement was published was, at the time of each and every such publication, a newspaper meeting all the requirements and qualifications of Section 1-597 of the General Statutes of North Carolina and was a qualified newspaper within the meaning of Section 1-597 of the General Status of North Carolina.

This 23 day of MARCH, 2010

Pat Deese

Sworn to and subscribed before me this 23 day of March 2010

Brad P. Claff

Notary Public

Seal

My Commission expires: * May 11, 2013 *

Jackson Community Fire & Rescue Inches: 4.00
Monroe, NC Date: March 23, 2010

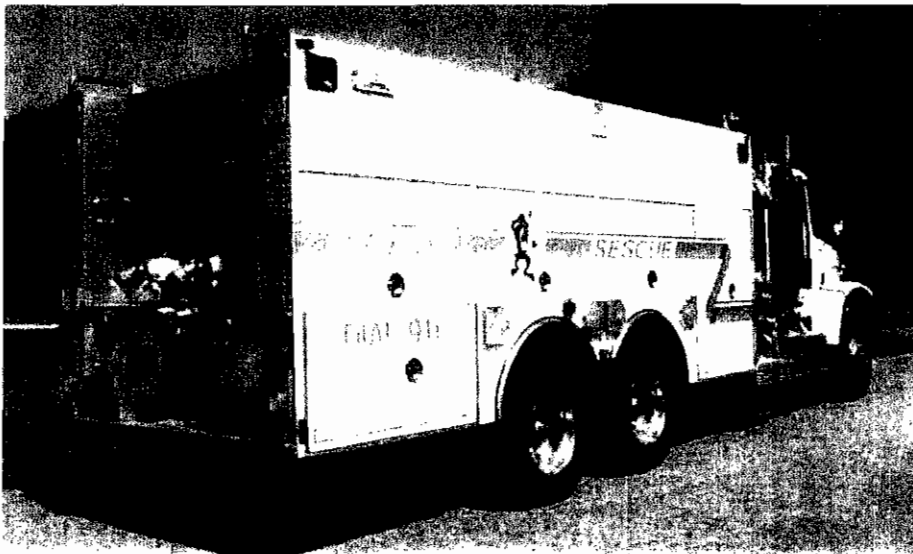
Jackson VFD Account # 1114599
7201 Massey Rd.
Waxhaw, NC 28173 COST: \$40.11

IN ACCOUNT WITH

THE ENQUIRER-JOURNAL

Post Office Box 5040
500 West Jefferson Street
Monroe, NC 28111-5040

IMPORTANT LEGAL DOCUMENT, PLEASE RETAIN



VIN # 1FVXFDYB4TH728277

SLAGLE'S

FIRE • RESCUE • EMS

SALES & SERVICE

South Boston, VA Columbia, SC

Phone: 800-446-8896 Fax: 434-572-3373

E-mail: scott@slaglefire.com

Web Site: www.slaglefire.com

1996 Freightliner FLD-120

4-Guys 2500 Gallon Stainless Steel Tanker-Pumper

- Cummins Turbo, 410 HP w/ Jake Brake
- Milcage: 15,652 original mi., Hours: 1,005
- Trans.: Allison 5 Speed Automatic, HD-4060P
- 1500 GPM Hale QSMG Pump
- Akron 95 GPM Foam Eductor Plumbed to #4 Crosslay
- 2500 Gallon Stainless Steel Water Tank
- Height: 10'-6", Length: 33', Wheelbase: 225"
- Condition: Excellent

Asking - \$275,000



MOTOR VEHICLE TAX REFUNDS
for APRIL 2010

AGENDA ITEM
54
MEETING DATE 5/1

Approval of Board of County Commissioners not required:

Collector Refunds for APRIL 2010	1,709.38
Adjustment to Collector Refund Register for APRIL	(329.27)

To be approved by Board of County Commissioners on 5-17-10
(to be submitted by Assessor's Office)

Assessor Refunds for APRIL 2010	869.32
Adjustment to Assessor Refund Register for APRIL	(596.71)

Approval requested for overpayments:

Overpayments for APRIL 2010	<u>5,546.48</u>
-----------------------------	-----------------

Total to be refunded for APRIL 2010	<u><u>7,199.20</u></u>
-------------------------------------	------------------------

D. L. Cox
5-4-10

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 17, 2010

Action Agenda Item No. 5/5b
(Central Admin. use only)

SUBJECT: Tom Ebert Contract

DEPARTMENT: Tax

PUBLIC HEARING: No

ATTACHMENT(S):
Contract

INFORMATION CONTACT:
John Petoskey

TELEPHONE NUMBERS:
704-283-3748

DEPARTMENT'S RECOMMENDED ACTION: Approve contract renewal

BACKGROUND: The Real Estate Division of the Tax Administrator's office has historically supplemented the Commercial Property Appraisal program with a contract appraiser. This contract is a renewal with Tom Ebert who has been employed in a similar capacity by the county for the past 5 years. Union County does not have an appraiser dedicated exclusively to the appraisal of commercial property. Instead, the Assessor's Office employs Mr. Ebert to work with the residential appraisal staff provides training in the appraisal of commercial property. This contract provides the transition bridge with county appraisal staff as they acquire additional commercial appraisal skills.

Commercial property requires a higher level of appraisal expertise than residential property appraisal particularly on the more complex properties. The level of Commercial expertise provided by Tom Ebert would not otherwise be available to this county at an equivalent cost. Failure to execute this contract could result in a reduction in tax base or an inequity in the commercial sector. The contract more than pays for itself in captured commercial tax base, quality control and appeal defense.

FINANCIAL IMPACT: Not to exceed \$53,850 --less than last year.

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:



UNION COUNTY
Office of the Tax Administrator
300 N. Main Street
P.O. Box 97
Monroe, NC 28111-0097

704-283-3746
704-283-3616 Fax

John Petoskey
Tax Administrator

INTEROFFICE MEMORANDUM

TO: Al Greene, County Manager
FROM: John Petoskey, Tax Administrator
SUBJECT: Tom Ebert Contract
DATE: May 2, 2010
Cc:

The Real Estate Division of the Tax Office has historically supplemented the Commercial Property Appraisal program with a contract appraiser familiar with the mass appraisal of commercial property and specifically, the software that Union County uses for this purpose.

Commercial property appraisal is more complex than residential property and requires a level of expertise and training that is not otherwise available to the county at an equivalent cost. Contract appraisal for commercial property has been a good solution for Union County, particularly for appeal defense and the appraisal of the more complex property types.

Approval of this contract is part of the Tax Office plan to become more self-sufficient in this area in the future. A portion of the contract calls for training in-house staff more extensively in commercial mass appraisal techniques, such that the commercial contract appraisal can continue to be reduced in the future. There has been good progress on the transition plan as staff appraisers are doing more commercial field work and defending the less complex commercial appeals. However, current staff levels and expertise in the commercial appraisal sector are still dependent on the additional support provided by this contract at the present time.

The cost of the contract has been held level for the past several years and is slightly less this year due to decreased fieldwork. The contract includes all expenses (travel, lodging, and vehicle expenses) to be borne by the contractor. The defense and maintenance of the commercial tax base justifies the expense of the contract.

UNION COUNTY - CONTRACT CONTROL SHEET

Routing Order: (1) Department, (2) Attorney, (3) Risk Management, (4) Information Systems, (5) Finance, (6) Clerk, (7) County Manager

DEPARTMENT

EVERY FIELD IN THIS SECTION MUST BE COMPLETED

2485

Party/Vendor Name: Thomas A. Ebert

Party/Vendor Contact Person: Thomas A. Ebert Contact Phone: 864-316-4171

Party/Vendor Address to mail contract to (be sure this is accurate or it could delay the processing of this contract):

Address: 70 West Ridge Dr. City: Inman State: SC Zip: 29349

Department: Tax Administration Amount: \$53,850

Purpose: Appraisal Support

Budget Code(s)(put comma between multiple codes): 10-541400-5381

Amounts expended pursuant to this Agreement will be more than \$20,000. [Check if applicable]

TYPE OF CONTRACT: (Please Check One) New Renewal Amendment Effective Date: 07/01/2010

If this is a grant agreement, pre-application has been authorized by the Board of Commissioners.

This document has been reviewed and approved by the Department Head as to technical content.

Department Head's Signature:  Date: APR 19 2010

Approval by Board

ATTORNEY

This document has been reviewed and approved by the Attorney and stamp affixed thereto. Yes No

Approval by Manager (less than \$20,000)

Approval by Manager per authorization of Board

Date of Board authorization: _____ Attorney's Signature: _____

Approval by Manager subject to authorization by Board Date: _____

Date Board authorization requested: 5/17/10

Clerk to confirm authorization given

Use Standard Template

RISK MANAGEMENT

[Include these coverages: CGL ; Auto ; WC ; Professional ; Property ; Pollution ; Nonprofit ; Technology E&O

OR See Working Copy OR No Insurance Required

Hold Contract pending receipt of Certificate of Insurance

With incorporation of insurance provisions as shown, this document is approved by the Risk Manager.

Risk Manager's Signature: _____ Date: _____

INFORMATION TECHNOLOGY DIRECTOR

(Applicable only for hardware/software purchase or related services)

This document has been reviewed and approved by the Information Systems Director as to technical content.

IT Director's Signature Date: _____

Date Received: _____ **BUDGET AND FINANCE**

Yes No - Sufficient funds are available in the proper category to pay for this expenditure.

Yes No - This contract is conditioned upon appropriation by the Union County Board of Commissioners of sufficient funds for each request for services/goods.

Budget Code: _____ Vendor No.: _____ Encumbrance No.: _____

Notes: _____

Yes No - A budget amendment is necessary before this agreement is approved.

Yes No - A budget amendment is attached as required for approval of this agreement.

Finance Director's Signature: _____ Date: _____

CLERK

Date Received: _____ Agenda Date: _____ Approved by Board: Yes No at meeting of _____

Signature(s) Required: Board Chairman/County Manager Finance Director Clerk
 Attorney Information Tech. Director Other: _____

COUNTY MANAGER

This document has been reviewed and its approval recommended by the County Manager. Yes No

County Manager's Signature: _____ Date: _____

STATE OF NORTH CAROLINA

AGREEMENT

COUNTY OF UNION

THIS AGREEMENT is made and entered into as of the _____ day of _____, 2010, by and between UNION COUNTY, a political subdivision of the State of North Carolina, whose address is 500 N. Main Street, Monroe, N.C. 28112, hereinafter referred to as 'UNION,' and THOMAS A. EBERT, whose address is 70 West Ridge Dr., Inman, SC 29349, hereinafter referred to as 'Contractor'.

WITNESSETH

WHEREAS, UNION desires to engage Contractor's services for real property valuation activities; and

WHEREAS, Contractor is willing to provide said services.

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

1. JOBS TO BE PREFORMED. Contractor shall provide the following services:

- (1) Assist in the completion of 2010 Commercial/Industrial Informal appeals
- (2) Assist in the completion of 2010 Commercial/Industrial Board of Equalization (BER) Appeals
- (3) Assist in the preparation/completion of 2009 North Carolina Property Tax Commission Appeals
- (4) Assist in the preparation of 2010 North Carolina Property Tax Commission Appeals
- (5) Assist in the review/completion of the 2010 Tax Year 'Tracking System' listed parcels
- (6) Assist in the review/valuation of 2011 Tax Year commercial/industrial parcels subject to data correction or new construction or permits or land splits or land combinations.
- (7) Assist in the review of 2011 Commercial/Industrial Informal Hearings
- (8) Assist in the preparation/completion of 2011 Commercial/Industrial Board of Equalization (BER)
- (9) Continued staff appraiser commercial/industrial valuation training (*individual/group and field/office*)
- (10) Develop a reappraisal commercial/industrial project plan
- (11) Develop 'Phase I' commercial/industrial 'base rates' (from Manatron's M&S pricing system to Manatron's Proval pricing system
- 12) Assist with the conversion and implementation of the Manatron's Proval commercial/industrial pricing system
- 13) Assist with taxpayer interface
- 14) Provide intra-office valuations explanation/support

Contractor shall complete all services not later than June 30, 2011, Contractor warrants that Contractor shall perform all work in a competent and professional manner.

2. TERM. This agreement shall commence as of July 1, 2010, and continue until June 30, 2011 (12 months) unless earlier terminated as provided herein.

3. TERMS OF PAYMENT. Compensation for the services outlined in Paragraph 1 above shall be in an amount not to exceed Fifty Three Thousand Eight Hundred and Fifty Dollars (\$53,850). Contractor shall submit an itemized invoice to Union not later than Monday of every second week. The amount billed for Contractor's services will be based upon Contractor's verifiable estimate of the proportion of the total services actually completed during the billing period in accordance with the following weighted percentages:

- Item 1 - 1.0%
- Item 2 - 4.0%
- Item 3 - 2.0%
- Item 4 - 2.0%
- Item 5 - 5.0%
- Item 6 - 30.0%
- Item 7 - 7.0%
- Item 8 - 8.0%
- Item 9 - 30.0%
- Item 10 - 1.0%
- Item 11 - 5.0
- Item 12 - 3.0
- Item 13 - 1.0
- Item 14 - 1.0

Union shall have the right at any time to inspect such of Contractor's records as may be necessary to establish that the work has proceeded to the point asserted by Contractor in any invoice for payment. Union shall pay Contractor the verified invoice amount within fifteen (15) days of receipt of invoice by Union's Finance Office. All payments shall be conditioned upon appropriation by the Union County Board of Commissioners of sufficient funds for each request for services.

4. REIMBURSEMENT OF EXPENSES. Union shall not be liable to Contractor for any expenses paid or incurred by Contractor unless otherwise agreed in writing.

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

6. NOTICE TO CONTRACTOR REGARDING IT IS TAX DUTIES AND LIABILITY 1
Contractor understands that Contractor is responsible to pay, according to law, Contractor's income tax. If Contractor is not a corporation, Contractor further understands that Contractor may be liable for self-employment (social security) tax, to be paid by Contractor according to law.

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

8. UNION NOT RESPONSIBLE FOR WORKERS' COMPENSATION. No workers compensation insurance shall be obtained by Union concerning Contractor or the employees of Contractor. Contractor shall comply with the workers' compensation law concerning Contractor and the employees of Contractor, and, if required, shall provide to Union a certificate of worker's compensation insurance.

9. INSURANCE. Contractor shall provide insurance coverage in accordance with Addendum A. attached and incorporated herein by reference.

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

11. TERMINATION WITHOUT CAUSE. Without cause, either party may terminate this agreement after giving three (3) days prior written notice to the other of intent to terminate. The parties shall deal with each other in good faith during the three (3) day period after any notice of intent to terminate has been given. Upon termination, Contractor shall provide to Union all documents, work papers, and other records prepared by Contractor in the performance of services provided pursuant to this Agreement. Upon receipt of notice of termination Contractor shall immediately stop all work under this Agreement unless specifically authorized by Union to do otherwise. Union shall pay Contractor for all work satisfactorily completed prior to the date of termination. Upon termination and payment for services rendered, Union shall have no further obligation for payment under this Agreement.

12. TERMINATION WITH CAUSE. With reasonable cause, either party may terminate this agreement effective immediately upon the giving of written notice of termination for cause. Reasonable cause shall include:

- A. Material violation of this agreement.
- B. Any act exposing the other party to liability to others for personal injury or property damage.

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

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

15. DECLARATION BY INDEPENDENT CONTRACTOR. Contractor declares that Contractor has complied with all federal, state and local laws regarding business permits, certificates and licenses that may be required to carry out the work to be performed under this agreement.

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

17. ASSIGNABILITY. This agreement may be assigned, in whole or in part, by Contractor. Contractor shall provide written notice to Union before any such assignment.

18. CHOICE OF LAW. Any dispute under this agreement or related to this agreement shall be decided in accordance with the laws of the State of North Carolina.

19. ENTIRE AGREEMENT. This is the entire agreement of the parties.

20. SEVERABILITY. If any part of this agreement shall be held unenforceable, the rest of this agreement will nevertheless remain in full force and effect.

21. AMENDMENTS. This agreement may be supplemented, amended or revised only in writing by agreement of the parties.

22. SUPERSEDEDURE. This agreement contains the complete agreement of the parties regarding the terms and conditions of the contract and there are no oral or written conditions, terms, warranties, understandings or other agreements pertaining thereto which have not been incorporated herein. This agreement shall supersede any prior agreement between the parties for the same services.

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

ATTEST:

UNION COUNTY

By: _____
Clerk to the Board

By: _____
Alfred Green, County Manager

WITNESS:

THOMAS A. EBERT

BY: _____

BY: _____

Approved as to Legal Form _____

March and April 2010 Budget Transfers Report

05/11/2010 09:42 IMUNIS - LIVE
 aaustin | JOURNAL INQUIRY

PG 1
 |glcjeinq

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 194 BUA 03/03/2010 03/04/2010 LIT chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	61511100	5265		LIT74			COVER COST 4 TERABYTES STO	21,870.00		
61	-90-5-111-00-	5265					OFFICE COMPUTER EQUIPMENT			
2	61571101	5265		LIT74			COVER COST 4 TERABYTES STO		20,000.00	
61	-90-5-711-01-	5265					OFFICE COMPUTER EQUIPMENT			
3	61511100	5325		LIT74			COVER COST 4 TERABYTES STO		1,870.00	
61	-90-5-111-00-	5325					POSTAGE			
** JOURNAL TOTAL					0.00			0.00		

Water and Sewer Operating Fund - LIT to adjust budget accounts within the Administration Division program budgets.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 195 BUA 03/01/2010 03/04/2010 CPO chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	55559200	5920	530	CPO134			UCPS OPERATING BUDGET		497,835.00	
55	-70-5-592-00-	5920		-530			CONTINGENCY			
2	55559200	5586	570	CPO134			UCPS OPERATING BUDGET	497,835.00		
55	-70-5-592-00-	5586		-570			BUILDINGS AND IMPROVEMENTS			
3	55	393500		CPO134				497,835.00		1
55	-393500-						BUDGET APPROPRIATIONS CONTROL			
4	55	393000		CPO134				497,835.00		1
55	-393000-						BUDGET FUND BAL UNRESERVED			
5	55	393500		CPO134				497,835.00		1
55	-393500-						BUDGET APPROPRIATIONS CONTROL			
6	55	393000		CPO134				497,835.00		1
55	-393000-						BUDGET FUND BAL UNRESERVED			
** JOURNAL TOTAL					995,670.00			995,670.00		

School Bond Fund-55 - CPO to appropriate funding for FPC Administrative operating costs pursuant to 115C-429b.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 196 BUA 03/01/2010 03/04/2010 CPO chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	40443200	4730	PR039	CPO133			RADIO PRJ.FUNDS	962,010.00		
40	-20-4-432-00-	4730		-PR039			INST FING PROCEEDS			
2	40443200	4810	PR039	CPO133			RADIO PRJ.FUNDS		6,426.00	
40	-20-4-432-00-	4810		-PR039			INVEST EARNINGS			

General Capital Project Ordinance Fund - CPO to appropriate installment financing and capital reserves for the Communications Radio Project.

Meeting Date: 5-17-2010

5/6

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 196 BUA 03/01/2010 03/04/2010 CPO chelms 1 N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
3	40498000	4010					RADIO PRJ.FUNDS		399,940.00	
40	-98-4-980-00-4010						IFT FROM GENERAL FUND			
4	40443200	4730	PR047	CPO133			RADIO PRJ.FUNDS		1,475,143.00	
40	-20-4-432-00-4730						INST FING PROCEEDS			
5	40543200	5550	PR039	CPO133			RADIO PRJ.FUNDS	279,079.00		
40	-20-5-432-00-5550						OTHER EQUIPMENT			
6	40543200	5290	PR039	CPO133			RADIO PRJ.FUNDS	218.00		
40	-20-5-432-00-5290						TOOLS AND SUPPLIES			
7	40543200	5311	PR039	CPO133			RADIO PRJ.FUNDS	568.00		
40	-20-5-432-00-5311						TRAVEL			
8	40543200	5920	PR039	CPO133			RADIO PRJ.FUNDS		835,509.00	
40	-20-5-432-00-5920						CONTINGENCY			
9	40543200	5550	PR047	CPO133			RADIO PRJ.FUNDS	1,475,143.00		
40	-20-5-432-00-5550						OTHER EQUIPMENT			
10	40	393500						556,430.00		1
40	-393500-						BUDGET APPROPRIATIONS CONTROL			
11	40	393400							562,070.00	1
40	-393400-						BUDGET ESTIM REVENUE CONTROL			
12	40	393000						5,640.00		1
40	-393000-						BUDGET FUND BAL UNRESERVED			
13	40	393500							1,475,929.00	1
40	-393500-						BUDGET APPROPRIATIONS CONTROL			
14	40	393400						1,481,569.00		1
40	-393400-						BUDGET ESTIM REVENUE CONTROL			
15	40	393000							5,640.00	1
40	-393000-						BUDGET FUND BAL UNRESERVED			
** JOURNAL TOTAL				2,043,639.00		2,043,639.00				

CPO # 133 continued.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 197 BUA 03/01/2010 03/04/2010 CPO chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	40461374	4010	PR041	CPO131			ADJ CPO JHP BRIDGE/WELCOME		180,728.00	
40	-80-4-613-74-4010						IFT FROM GENERAL FUND			
2	40461371	4010	PR040	CPO131			ADJ CPO JHP BRIDGE/WELCOME	110,228.00		
40	-80-4-613-71-4010						IFT FROM GENERAL FUND			
3	40561374	5570	PR041	CPO131			ADJ CPO JHP BRIDGE/WELCOME	180,728.00		
40	-80-5-613-74-5570						LAND AND IMPROVEMENTS			

General Capital Project Ordinance Fund - CPO to increase appropriation of General Fund interfund transfer(s) for the JHP Bridge project and reduce the appropriation of General Fund interfund transfer(s) for the CCP Camp Ground Welcome Center/Store project.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 197 BUA 03/01/2010 03/04/2010 CPO chelms 1 N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
4	40561371	5580	PR040	CPO131			ADJ CPO JHP BRIDGE/WELCOME	110,228.00		
40	-80-5-613-71-5580			-PR040			BUILDINGS AND IMPROVEMENTS			
5	40	393500		CPO131				70,500.00	1	
40	-393500-						BUDGET APPROPRIATIONS CONTROL			
6	40	393400		CPO131				70,500.00	1	
40	-393400-						BUDGET ESTIM REVENUE CONTROL			
** JOURNAL TOTAL					70,500.00		70,500.00			

CPO # 131 continued.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 198 BUC 03/01/2010 03/04/2010 CPO chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	64471400	4398	WT040	CPO132			ADJ CPO DODGE CITY	225,434.00		
64	-90-4-714-00-4398			-WT040			FEDERAL GRANT CDBG			
2	64471400	4398	WT040	CPO132			ADJ CPO DODGE CITY	71,160.00		
64	-90-4-714-00-4398			-WT040			FEDERAL GRANT CDBG			
3	64471400	4010	SH001	CPO132			ADJ CPO DODGE CITY	71,160.00		
64	-90-4-714-00-4010			-SH001			IFT FROM GENERAL FUND			
4	64471400	4061		CPO132			ADJ CPO DODGE CITY	251,160.00		
64	-90-4-714-00-4061			-			IFT FROM WATER/SEWER OPER FD			
5	64571400	5595	WT040	CPO132			ADJ CPO DODGE CITY	25,726.00		
64	-90-5-714-00-5595			-WT040			CONSTRUCTION			
6	64	393500		CPO132				25,726.00	1	
64	-393500-						BUDGET APPROPRIATIONS CONTROL			
7	64	393400		CPO132				251,160.00	1	
64	-393400-						BUDGET ESTIM REVENUE CONTROL			
8	64	393000		CPO132				225,434.00	1	
64	-393000-						BUDGET FUND BAL UNRESERVED			
9	64	393400		CPO132				225,434.00	1	
64	-393400-						BUDGET ESTIM REVENUE CONTROL			
10	64	393000		CPO132				225,434.00	1	
64	-393000-						BUDGET FUND BAL UNRESERVED			
** JOURNAL TOTAL					476,594.00		476,594.00			

Water & Sewer Capital Project Fund - CPO to appropriate federal CDBG grant for the Dodge City Water project.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 201 BUA 03/01/2010 03/04/2010 BA chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10443130	4840	1063	BA38			SPEC RESPONSE TEAM GUNS		50,000.00	
10	-20-4-431-30-4840			-1063			MISC REVENUE-CONTR/DONATIONS			
2	10543130	5290	1063	BA38			SPEC RESPONSE TEAM GUNS	50,000.00		
10	-20-5-431-30-5290			-1063			TOOLS AND SUPPLIES			
3	10	393500		BA38					50,000.00	1
10	-393500-						BUDGET APPROPRIATIONS CONTROL			
4	10	393400		BA38				50,000.00		1
10	-393400-						BUDGET ESTIM REVENUE CONTROL			
** JOURNAL TDTAL					50,000.00		50,000.00			

General Fund - BA to appropriate contribution/donation funding to the Law Enforcement, SRT program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 202 BUA 03/01/2010 03/04/2010 BA chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10553160	5399	1514	BA39			SHARE THE WARMTH ADD.FUNDS	406.00		
10	-60-5-531-60-5399			-1514			PUBLIC ASSIST-SHARE THE WARMTH			
2	10453160	4442	1514	BA39			SHARE THE WARMTH ADD.FUNDS		406.00	
10	-60-4-531-60-4442			-1514			ST GRANT-SHARE THE WARMTH			
3	10	393500		BA39					406.00	1
10	-393500-						BUDGET APPROPRIATIONS CONTROL			
4	10	393400		BA39				406.00		1
10	-393400-						BUDGET ESTIM REVENUE CONTROL			
** JOURNAL TOTAL					406.00		406.00			

General Fund - BA to appropriate State grant funds for the Social Services, Energy Assistance program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 203 BUA 03/01/2010 03/04/2010 BA chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10553160	5399	1509	BA40			CIP ADD. FUNDS	121,649.00		
10	-60-5-531-60-5399			-1509			PUBLIC ASSISTANCE			
2	10453160	4340	1509	BA40			CIP ADD. FUNDS		121,649.00	
10	-60-4-531-60-4340			-1509			FED GRANT-LOW INCOME EA BG			
3	10	393500		BA40					121,649.00	1
10	-393500-						BUDGET APPROPRIATIONS CONTROL			

General Fund - BA to appropriate federal grant funds for the Social Services, Energy Assistance (CIP) program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 203 BUA 03/01/2010 03/04/2010 BA chelms 1 N Hist 2010

LN ORG OBJECT PROJ REF1 REF2 REF3 LINE DESCRIPTION DEBIT CREDIT OB
 ACCOUNT ACCOUNT DESCRIPTION

4 10 393400 BA40 121,649.00 1
 10 -393400- BUDGET ESTIM REVENUE CONTROL

BA # 40 continued.

** JOURNAL TOTAL 121,649.00 121,649.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 541 BUA 03/04/2010 03/18/2010 LIT chelms IN Hist 2010

LN ORG OBJECT PROJ REF1 REF2 REF3 LINE DESCRIPTION DEBIT CREDIT OB
 ACCOUNT ACCOUNT DESCRIPTION

1 10541500 5920 LIT75 MOVE P096059 TO CONTINGENC 60,000.00
 10 -10-5-415-00-5920 - CONTINGENCY
 2 10541500 5381 LIT75 MOVE P096059 TO CONTINGENC 60,000.00
 10 -10-5-415-00-5381 - PROFESSIONAL SERVICES

General Fund - LIT to adjust amount not needed to the departmental contingency account within the Tax Administration, Collection program budget.

** JOURNAL TOTAL 0.00 0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 542 BUA 03/05/2010 03/18/2010 LIT chelms IN Hist 2010

LN ORG OBJECT PROJ REF1 REF2 REF3 LINE DESCRIPTION DEBIT CREDIT OB
 ACCOUNT ACCOUNT DESCRIPTION

1 64471400 4010 WT040 LIT76 KEYING CODE ERROR CPO132 71,160.00
 64 -90-4-714-00-4010 -WT040 1FT FROM GENERAL FUND
 2 64471400 4398 WT040 LIT76 KEYING CODE ERROR CPO132 71,160.00
 64 -90-4-714-00-4398 -WT040 FEDERAL GRANT CDBG

Water & Sewer Capital Project Fund - LIT to correct keying error for CPO to appropriate federal CDBG grant for the Dodge City Water project.

** JOURNAL TOTAL 0.00 0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 543 BUA 03/09/2010 03/18/2010 LIT chelms IN Hist 2010

LN ORG OBJECT PROJ REF1 REF2 REF3 LINE DESCRIPTION DEBIT CREDIT OB
 ACCOUNT ACCOUNT DESCRIPTION

1 10543200 5211 LIT77 COST OF CLEANING SUPPLIES 200.00
 10 -20-5-432-00-5211 - CLEANING & JANITORIAL SUPPLIES

General Fund - LIT to adjust budget accounts within the Communications Department program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 543 BUA 03/09/2010 03/18/2010 LIT chelms 1 N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
2	10543200	5233		LIT77			COST OF CLEANING SUPPLIES		200.00	
10	-20-5-432-00-5233						PERIODICALS BOOKS & OTHER PUB			
** JOURNAL TOTAL					0.00		0.00			

LIT # 77 continued.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 544 BUA 03/10/2010 03/18/2010 LIT chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	64571400	5594	WP005	LIT78			TO COVER TAK ORDERS MASTER	147,611.00		
64	-90-5-714-00-5594			-WP005			ARCHITECTURAL & ENGINEERING			
2	64571400	5594	CWWMP	LIT78			TO COVER TAK ORDERS MASTER	870,000.00		
64	-90-5-714-00-5594			-CWWMP			ARCHITECTURAL & ENGINEERING			
3	64571400	5595	WT030	LIT78			TO COVER TAK ORDERS MASTER		147,611.00	
64	-90-5-714-00-5595			-WT030			CONSTRUCTION			
4	64571400	5595	WT030	LIT78			TO COVER TAK ORDERS MASTER		870,000.00	
64	-90-5-714-00-5595			-WT030			CONSTRUCTION			
5	64	393500		LIT78				870,000.00		1
64	-393500-						BUDGET APPROPRIATIONS CONTROL			
6	64	393000		LIT78				870,000.00		1
64	-393000-						BUDGET FUND BAL UNRESERVED			
7	64	393500		LIT78				870,000.00		1
64	-393500-						BUDGET APPROPRIATIONS CONTROL			
8	64	393000		LIT78				870,000.00		1
64	-393000-						BUDGET FUND BAL UNRESERVED			
** JOURNAL TOTAL					1,740,000.00		1,740,000.00			

Water & Sewer Capital Project Fund - LIT to allocate un-used funds from the County-Wide Transmission Main Phase III project to the Northern Union County Water project and the Comprehensive Water/Wastewater Master Plan project.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 545 BUA 03/16/2010 03/18/2010 LIT chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10542621	5580	PARD	LIT79			RECODE 5580 TO 5580PARD	5,900.00		
10	-10-5-426-21-5580			-PARD			BUILDINGS AND IMPROVEMENTS			
2	10542620	5580		LIT79			RECODE 5580 TO 5580PARD		5,900.00	
10	-10-5-426-20-5580						BUILDINGS AND IMPROVEMENTS			
** JOURNAL TOTAL					0.00		0.00			

General Fund - LIT to adjust budget accounts within the General Services, Property Management program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 722 BUA 03/10/2010 03/24/2010 LIT chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10541700	5395					MOVE TO COVER EXPENSES	100.00		
10	-10-5-417-00-5395						EDUCATION EXPENSES			
2	10541700	5325					MOVE TO COVER EXPENSES		100.00	
10	-10-5-417-00-5325						POSTAGE			
** JOURNAL TOTAL					0.00		0.00			

General Fund - LIT to adjust budget accounts within the Board of Elections, Administration program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 723 BUA 03/11/2010 03/24/2010 LIT chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10553101	5491	1450				MOVE TO COVER COST OF DUES	850.00		
10	-60-5-531-01-5491						DUES AND MEMBERSHIPS			
2	10553160	5399	1506				MOVE TO COVER COST OF DUES		850.00	
10	-60-5-531-60-5399						PUBLIC ASSISTANCE			
** JOURNAL TOTAL					0.00		0.00			

General Fund - LIT to adjust budget accounts from the Social Services, Foster Care program budget to the Social Services, Administration program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 724 BUA 03/10/2010 03/24/2010 LIT chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10553160	5383	1506				FOSTER CARE DRUG SCREENING	10,000.00		
10	-60-5-531-60-5383						MEDICAL SERVICES			
2	10553160	5399	1506				FOSTER CARE DRUG SCREENING		10,000.00	
10	-60-5-531-60-5399						PUBLIC ASSISTANCE			
** JOURNAL TOTAL					0.00		0.00			

General Fund - LIT to adjust budget accounts within the Social Services, Foster Care program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 824 BUA 03/24/2010 03/31/2010 LIT chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
ACCOUNT										

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 824 BUA 03/24/2010 03/31/2010 LIT chelms 1 N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10561100	5260	1801	LIT83			SUMMER CHILDRENS READING P	3,000.00	
10	-80-5-611-00-5260			-1801			PRINTING AND OFFICE SUPPLIES		
2	10561100	5381	1801	LIT83			SUMMER CHILDRENS READING P	400.00	
10	-80-5-611-00-5381			-1801			PROFESSIONAL SERVICES		
3	10561100	5233	1801	LIT83			SUMMER CHILDRENS READING P		3,000.00
10	-80-5-611-00-5233			-1801			PERIODICALS BOOKS & OTHER PUB		
4	10561100	5233	1801	LIT83			SUMMER CHILDRENS READING P		400.00
10	-80-5-611-00-5233			-1801			PERIODICALS BOOKS & OTHER PUB		
** JOURNAL TOTAL					0.00			0.00	

General Fund - LIT to adjust budget accounts within the Library, Memorials program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 825 BUA 03/26/2010 03/31/2010 LIT chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10543200	5370		LIT84			FUNDS FOR ADVERTISING/AWAR	160.00	
10	-20-5-432-00-5370			-			ADVERTISING/EMPL.RECONGNITION		
2	10543200	5290		LIT84			FUNDS FOR ADVERTISING/AWAR		160.00
10	-20-5-432-00-5290			-			TOOLS AND SUPPLIES		
** JOURNAL TOTAL					0.00			0.00	

General Fund - LIT to adjust budget accounts within the Communications program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 826 BUA 03/29/2010 03/31/2010 LIT chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10561100	5395	1801	LIT85			EDUCATION LITERACY COORDIN	2,010.00	
10	-80-5-611-00-5395			-1801			EDUCATION EXPENSES		
2	10561100	5233	1801	LIT85			EDUCATION LITERACY COORDIN		2,010.00
10	-80-5-611-00-5233			-1801			PERIODICALS BOOKS & OTHER PUB		
** JOURNAL TOTAL					0.00			0.00	

General Fund - LIT to adjust budget accounts within the Library, Memorials program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 827 BUA 03/30/2010 03/31/2010 LIT chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10553160	5399	1503	LIT86			COST OF ADULT SVCS	22,000.00		
10	-60-5-531-60-5399			-1503			PUBLIC ASSISTANCE			
2	10553160	5399	1506	LIT86			COST OF ADULT SVCS		22,000.00	
10	-60-5-531-60-5399			-1506			PUBLIC ASSISTANCE			
** JOURNAL TOTAL					0.00			0.00		

General Fund - LIT to adjust budget accounts from the Social Services, Foster Care program budget to the Social Services, Adult Day Care program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 09 913 BUA 03/29/2010 04/07/2010 LIT chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	61522115	5352		LIT87			COVER COST EMERGENCY REPAI	45,000.00		
61	-90-5-221-15-5352			-			MAINT & REPAIRS-EQUIPMENT			
2	61522115	5211		LIT87			COVER COST EMERGENCY REPAI		45,000.00	
61	-90-5-221-15-5211			-			CLEANING & JANITORIAL SUPPLIES			
** JOURNAL TOTAL					0.00			0.00		

Water and Sewer Operating Fund - LIT to adjust budget accounts within the Sewer Division program budgets.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 130 BUA 04/07/2010 04/07/2010 LIT chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	61511103	5393		LIT88			COVER STAFFMARK CONTRACT	12,000.00		
61	-90-5-111-03-5393			-			TEMPORARY HELP SERVICES			
2	61511103	5381		LIT88			COVER STAFFMARK CONTRACT		12,000.00	
61	-90-5-111-03-5381			-			PROFESSIONAL SERVICES			
** JOURNAL TOTAL					0.00			0.00		

Water and Sewer Operating Fund - LIT to adjust budget accounts within the Administration Division program budgets.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 355 BUA 04/05/2010 04/15/2010 LIT chelms IN Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
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YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 355 BUA 04/05/2010 04/15/2010 LIT chelms 1 N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10553160	5260	1535	LIT89			COVER COST OF SUPPLIES/INC	1,765.00		
10	-60-5-531-60-5260			-1535			PRINTING AND OFFICE SUPPLIES			
2	10553160	5399	1535	LIT89			COVER COST OF SUPPLIES/INC	401.00		
10	-60-5-531-60-5399			-1535			PUBLIC ASSISTANCE			
3	10553160	5220	1535	LIT89			COVER COST OF SUPPLIES/INC		300.00	
10	-60-5-531-60-5220			-1535			FOOD AND PROVISIONS			
4	10553160	5311	1535	LIT89			COVER COST OF SUPPLIES/INC		880.00	
10	-60-5-531-60-5311			-1535			TRAVEL			
5	10553160	5312	1535	LIT89			COVER COST OF SUPPLIES/INC		600.00	
10	-60-5-531-60-5312			-1535			TRAVEL SUBSISTENCE			
6	10553160	5381	1535	LIT89			COVER COST OF SUPPLIES/INC		136.00	
10	-60-5-531-60-5381			-1535			PROFESSIONAL SERVICES			
7	10553160	5395	1535	LIT89			COVER COST OF SUPPLIES/INC		250.00	
10	-60-5-531-60-5395			-1535			EDUCATION EXPENSES			
** JOURNAL TOTAL					0.00		0.00			

General Fund - LIT to adjust budget accounts within the Social Services, Smart Start Assistance program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 358 BUA 04/07/2010 04/15/2010 LIT chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	61511103	5395		LIT90			COVER HDR #51/CONFERENCE	135.00		
61	-90-5-111-03-5395			-			EDUCATION EXPENSES			
2	61511100	5395		LIT90			COVER HDR #51/CONFERENCE	235.00		
61	-90-5-111-00-5395			-			EDUCATION EXPENSES			
3	61521100	5381		LIT90			COVER HDR #51/CONFERENCE	18,000.00		
61	-90-5-211-00-5381			-			PROFESSIONAL SERVICES			
4	61511103	5381		LIT90			COVER HDR #51/CONFERENCE		370.00	
61	-90-5-111-03-5381			-			PROFESSIONAL SERVICES			
5	61521113	5356		LIT90			COVER HDR #51/CONFERENCE		18,000.00	
61	-90-5-211-13-5356			-			MAINT & REPAIRS-LAND & IMPRVS			
** JOURNAL TOTAL					0.00		0.00			

Water and Sewer Operating Fund - LIT to adjust budget accounts from the Sewer Division program budgets to the Administration Division program budgets.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 501 BUA 04/19/2010 04/23/2010 BA chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
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YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 501 BUA 04/19/2010 04/23/2010 BA chelms 1 N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10540500	5510				BA41	FUNDS FOR SIRE TECHNOLOGY	154,676.00		
10	-10-5-405-00	-5510					OFFICE FURNITURE AND EQUIPMENT			
2	10559209	5711				BA41	FUNDS FOR SIRE TECHNOLOGY		121,676.00	
10	-70-5-592-09	-5711					GO BOND INTEREST			
3	10540500	5265				BA41	FUNDS FOR SIRE TECHNOLOGY		33,000.00	
10	-10-5-405-00	-5265					OFFICE COMPUTER EQUIPMENT			
** JOURNAL TOTAL					0.00			0.00		

General Fund - BA to adjust budget accounts from Debt Service program budgets to Central Administration program budget for the Sire Technology agenda, minutes and audio/video system project.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 502 BUA 04/19/2010 04/23/2010 BA chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10553160	5399	1514			BA42	STATE FUNDS-SHARE THE WARM	1,585.00		
10	-60-5-531-60	-5399	-1514				PUBLIC ASSIST-SHARE THE WARMTH			
2	10453160	4442	1514			BA42	STATE FUNDS-SHARE THE WARM		1,585.00	
10	-60-4-531-60	-4442	-1514				ST GRANT-SHARE THE WARMTH			
3	10	393500				BA42			1,585.00	1
10	-393500-						BUDGET APPROPRIATIONS CONTROL			
4	10	393400				BA42		1,585.00		1
10	-393400-						BUDGET ESTIM REVENUE CONTROL			
** JOURNAL TOTAL					1,585.00			1,585.00		

General Fund - BA to appropriate State grant funds for the Social Services, Energy Assistance program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 503 BUA 04/19/2010 04/23/2010 BA chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10451154	4413	1392			BA44	FUNDS ENV HLTH FOOD LODGIN		15,608.00	
10	-60-4-511-54	-4413	-1392				ST GRANT-NC DEPT EHNH			
2	10551154	5212	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	5,000.00		
10	-60-5-511-54	-5212	-1392				WEARING APPARREL			
3	10551154	5220	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	1,000.00		
10	-60-5-511-54	-5220	-1392				FOOD AND PROVISIONS			
4	10551154	5232	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	500.00		
10	-60-5-511-54	-5232	-1392				AUDIO VTSUAL SUPPLIES			

General Fund - BA to appropriate State grant funds for the Public Health, Environmental Health, Food & Lodging program budget.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 503 BUA 04/19/2010 04/23/2010 BA chelms 1 N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
5	10551154	5260	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	1,050.00		
10	-60-5-511-54-5260					-1392	PRINTING AND OFFICE SUPPLIES			
6	10551154	5270	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	3,000.00		
10	-60-5-511-54-5270					-1392	INVENTORY			
7	10551154	5290	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	1,058.00		
10	-60-5-511-54-5290					-1392	TOOLS AND SUPPLIES			
8	10551154	5312	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	1,000.00		
10	-60-5-511-54-5312					-1392	TRAVEL SUBSISTENCE			
9	10551154	5321	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	1,000.00		
10	-60-5-511-54-5321					-1392	TELEPHONE AND COMMUNICATIONS			
10	10551154	5325	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	1,000.00		
10	-60-5-511-54-5325					-1392	POSTAGE			
11	10551154	5395	1392			BA44	FUNDS ENV HLTH FOOD LODGIN	1,000.00		
10	-60-5-511-54-5395					-1392	EDUCATION EXPENSES			
12	10	393500				BA44			15,608.00	1
10	-393500-						BUDGET APPROPRIATIONS CONTROL			
13	10	393400				BA44		15,608.00		1
10	-393400-						BUDGET ESTIM REVENUE CONTROL			
** JOURNAL TOTAL				15,608.00	15,608.00					

BA # 44 continued.

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
 2010 10 713 BUA 04/29/2010 05/06/2010 LIT chelms 1N Hist 2010

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10540500	5354				LIT92	SQL LICENSES	9,265.00		
10	-10-5-405-00-5354					-	MAINT AGREEMNTS-COMP.SOFTWARE			
2	10540500	5510				LIT92	SQL LICENSES		9,265.00	
10	-10-5-405-00-5510					-	OFFICE FURNITURE AND EQUIPMENT			
** JOURNAL TOTAL				0.00	0.00					

General Fund - LIT to adjust budget accounts within the Central Administration Department program budget for the Sire Technology agenda, minutes and audio/video system project.

** GRAND TOTAL 5,515,651.00 5,515,651.00

28 Journals printed

** END OF REPORT - Generated by Dept413 **

LIT 91 adjusted budget accounts within departments for a specific purpose (year end estimates) for the FY10 current revised year end budget estimate. Manager's approval authority is provided in Section K of the Resolution Governing Certain Contract, Personnel, and Fiscal Matters as adopted by the BOCC on June 20, 2005. Because this is such lengthy LIT (2,390 lines), it has not been included in this report.



AGENDA ITEM
5/9a
MEETING DATE 5/17/10
~~704-283-3746~~
704-283-3616 Fax

UNION COUNTY
Office of the Tax Administrator
500 N. Main Street, Suite 236
P.O. Box 97
Monroe, NC 28111-0097

John C. Petoskey
Tax Administrator

MEMORANDUM

TO: The Board of County Commissioners

FROM: John C. Petoskey
Tax Administrator

DATE: April 30, 2010

RE: Tenth Motor Vehicle Refund Register

I hereby certify the following **Refunds** that were made during the period of **04/01/2010 – 04/30/2010**. The refunds represent releases of both monthly and annual vehicle values and taxes. Should you have any questions, please call.

JCP:jw

--- M O T O R V E H I C L E S Y S T E M ---

Assessor Refund Register for the period 04/01/2010 to 04/30/2010

(Summary)

---Bdg No---	-----Description-----	--Key--	Bill Rate		-----Total-----		
			Year	Year	--Value--	---Tax---	Int---
10	County.....	CN99999	2007	2006	19,150	129.71-	.00
10	County.....	CN99999	2007	2007	17,500	132.54-	.00
10	County.....	CN99999	2008	2008	15,625	195.03-	.67-
10	County.....	CN99999	2009	2008	3,453	31.22-	1.48-
10	County.....	CN99999	2009	2009	17,358	325.17-	.00
Net Totals.....					73,086	813.67-	2.15-
Net Totals.....					0	.00	.00
32	Fire Dist - Springs.....	FR015	2009	2009	1,190	.36-	.00
39	Fire Dist - Stallings.....	FR020	2008	2008	0	5.57-	.04-
37	Fire dist - Wesley Chapel:	FR026	2009	2009	2,224	5.48-	.00
34	Fire Dist - Waxhaw.....	FR028	2009	2008	3,453	.86-	.08-
Net Totals.....					6,867	12.27-	.12-
78	220110 Taxes Payable - Indian Trail..	MN06000	2007	2006	19,150	20.38-	.00
78	220110 Taxes Payable - Indian Trail..	MN06000	2008	2008	0	19.87-	.15-
Net Totals.....					19,150	40.25-	.15-
84	220000 NC State Interest.....	NC00000	2007	2006	0	.00	.00
84	220000 NC State Interest.....	NC00000	2007	2007	0	.00	.00
84	220000 NC State Interest.....	NC00000	2008	2008	0	.00	.00
84	220000 NC State Interest.....	NC00000	2009	2008	0	.00	.71-
84	220000 NC State Interest.....	NC00000	2009	2009	0	.00	.00
Net Totals.....					0	.00	.71-
Net Grand Totals.....						866.19-	3.13-

(Finance) Assessor Refund Register for the period 04/01/2010 to 04/30/2010

---Bil No---	-----Name-----	---Rls No---	Tr	Date	Typ	Fld	Vlu	Cn	Sc	Fr	Mn	NC	Tl
2009-V034316	DUNCAN / HAYWOOD LEE	M/V0061936											
00000	DMV CHG EXP DT ON TAG 40110	JW 09	04/01/2010	CHG TX		13780-	91.64-	.00	.00	.00	.00	.00	91.64-
00000	DMV CHG EXP DT ON TAG 40110	JW 10	04/01/2010	CHG 1N			4.59-	.00	.00	.00	.00	2.75-	7.34-
00000	DMV CHG EXP DT ON TAG 40110	JW 11	04/01/2010	PMT TX			91.64	.00	.00	.00	.00	.00	91.64
00000	DMV CHG EXP DT ON TAG 40110	JW 12	04/01/2010	PMT 1N			4.59	.00	.00	.00	.00	2.75	7.34
00000	DMV CHG EXP DT ON TAG 40110	JW 13	04/01/2010	CHG TX		13780	84.00	.00	.00	.00	.00	.00	84.00
00000	Corrected Int (05 mnths)	14	04/01/2010	CHG 1N			4.20	.00	.00	.00	.00	2.52	6.72
00000	Reapply pmt of Int	15	04/01/2010	PMT 1N			4.20	.00	.00	.00	.00	2.52-	6.72-
00000	Reapply pmt of Tax	16	04/01/2010	PMT TX			92.26-	.00	.00	.00	.00	.00	92.26-
				Net:		0	8.26-	.00	.00	.00	.00	.00	8.26-
2009-V125480	GAINES / GINA SEALEY	M/V0061938											
00000	<\$5 CRL \$750 1N 2009 040110	JW 03	04/01/2010	CHG TX		2224-	14.79-	.00	.42-	.00	.00	.00	15.21-
				Net:		2224-	14.79-	.00	.42-	.00	.00	.00	15.21-
2008-V166360	FRONTERA / GABRIELLE ANN	M/V0061944											
06000	LUV2GAB OVLP8V082917 040110	JW 14	04/01/2010	CHG TX		13560-	90.17-	.00	5.51-	19.66-	.00	.00	115.34-
06000	LUV2GAB OVLP8V082917 040110	JW 15	04/01/2010	CHG IN			7.23-	.00	.43-	1.59-	3.46-	.00	12.71-
06000	LUV2GAB OVLP8V082917 040110	JW 16	04/01/2010	PMT 1N			6.56	.00	.39	1.44	3.46	.00	11.85
06000	LUV2GAB OVLP8V082917 040110	JW 17	04/01/2010	PMT TX			1.14	.00	.07	.25	.00	.00	1.46
06000	LUV2GAB OVLP8V082917 040110	JW 18	04/01/2010	CHG TX		13560	7.51	.00	.45	1.63	.00	.00	9.59
06000	Corrected Int (09 mnths)	19	04/01/2010	CHG 1N			.63	.00	.01	.11	.29	.00	1.04
06000	Reapply pmt of Int	20	04/01/2010	PMT 1N			.63-	.00	.01	.11-	.29-	.00	1.04-
06000	Reapply pmt of Tax	21	04/01/2010	PMT TX			9.60-	.00	.58-	2.09-	.00	.00	12.27-
				Net:		0	91.79-	.00	5.61-	20.02-	.00	.00	117.42-
2009-V034924	FLOYD / LARRY WAYNE	M/V0061990											
00000	PER TXPYR/\$7501N 1999 040910	JW 11	04/09/2010	CHG TX		3453-	22.96-	.00	.86-	.00	.00	.00	23.82-
00000	PER TXPYR/\$7501N 1999 040910	JW 12	04/09/2010	CHG IN			1.48-	.00	.08-	.00	.71-	.00	2.27-
				Net:		3453-	24.44-	.00	.94-	.00	.71-	.00	26.09-
2007-V048755	DARDON-VALDIZON / WILVER	M/V0062026											
06000	PER TXPYR/\$850 IN 07 041410	JW 13	04/14/2010	CHG TX		20000-	127.34-	.00	.00	20.00-	.00	.00	147.34-
06000	PER TXPYR/\$850 IN 07 041410	JW 14	04/14/2010	CHG IN			4.51-	.00	.00	.70-	4.42-	.00	9.63-
06000	PER TXPYR/\$850 IN 07 041410	JW 15	04/14/2010	PMT TX			127.34	.00	.00	20.00	.00	.00	147.34
06000	PER TXPYR/\$850 IN 07 041410	JW 16	04/14/2010	PMT 1N			4.51	.00	.00	.70	4.42	.00	9.63
06000	PER TXPYR/\$850 IN 07 041410	JW 17	04/14/2010	CHG TX		850	5.41	.00	.00	.85	.00	.00	6.26
06000	Corrected Int (07 mnths)	18	04/14/2010	CHG 1N			.35	.00	.00	.08	.19	.00	.62
06000	Reapply pmt of Int	19	04/14/2010	PMT IN			.35-	.00	.00	.08-	.19-	.00	.62-
06000	Reapply pmt of Tax	20	04/14/2010	PMT TX			135.12-	.00	.00	21.23-	.00	.00	156.35-
				Net:		19150-	129.71	.00	.00	20.38-	.71-	.00	150.09-
2009 V093587	WRAY / NORMAND ALEXANDER	M/V0062033											
00000	OVLP 9V159179/ 5 MO. 041410	JW 03	04/14/2010	CHG TX		7070	47.02	.00	.00	.00	.00	.00	47.02-
00000	OVLP 9V159179/ 5 MO. 041410	JW 04	04/14/2010	PMT TX			47.02	.00	.00	.00	.00	.00	47.02
00000	OVLP 9V159179/ 5 MO. 041410	JW 05	04/14/2010	CHG TX		7070	19.59	.00	.00	.00	.00	.00	19.59
00000	Reapply pmt of Tax	06	04/14/2010	PMT TX			47.02-	.00	.00	.00	.00	.00	47.02-
				Net:		0	27.43-	.00	.00	.00	.71-	.00	27.43-
2009-V078973	BETTS / JACOB WILLIAM	M/V0062044											
00000	OVLP W/9V147150/4MO. 041510	JW 03	04/15/2010	CHG TX		39910-	265.40-	.00	7.62-	.00	.00	.00	273.02-

(Finance)

Assessor Refund Register for the period 04/01/2010 to 04/30/2010

---Bil No---	-----Name-----	---Rls No---	Tr	Date	Typ	Fld	Vlu	Cn	Sc	Fr	Mn	NC	TL		
00000	OVLP W/9V147150/4MO. 041510	JW 04	04/15/2010	PMT TX			265.40	.00		7.62	.00	.00	273.02		
00000	OVLP W/9V147150/4MO. 041510	JW 05	04/15/2010	CHG TX		39910	88.46	.00		2.53	.00	.00	90.99		
00000	Reapply pmt of Tax		06 04/15/2010	PMT TX			265.43	.00		7.59	.00	.00	273.02		
							Net:	0		176.97	.00	5.06	.00	.71	182.03
2007-V068165	JAUCH / JOHN ANDREW		M/V0062092												
00000	PER BOS/\$25001N2007 042010	JW 07	04/20/2010	CHG TX		20000	142.22	.00		.00	.00	.00	142.22		
00000	PER BOS/\$25001N2007 042010	JW 08	04/20/2010	CHG IN			4.98	.00		.00	.00	4.27	9.25		
00000	PER BOS/\$25001N2007 042010	JW 09	04/20/2010	PMT TX			142.22	.00		.00	.00	.00	142.22		
00000	PER BOS/\$25001N2007 042010	JW 10	04/20/2010	PMT IN			4.98	.00		.00	.00	4.27	9.25		
00000	PER BOS/\$25001N2007 042010	JW 11	04/20/2010	CHG TX		2500	17.78	.00		.00	.00	.00	17.78		
00000	Corrected Int (03 mnths)		12 04/20/2010	CHG IN			.62	.00		.00	.00	.53	1.15		
00000	Reapply pmt of Int		13 04/20/2010	PMT IN			.62	.00		.00	.00	.53	1.15		
00000	Reapply pmt of Tax		14 04/20/2010	PMT TX			150.32	.00		.00	.00	.00	150.32		
							Net:	17500		132.54	.00	.00	.00	.71	132.54
2008-V069873	JAUCH / JOHN ANDREW		M/V0062093												
00000	PER BOS/\$25001N2007 042010	JW 03	04/20/2010	CHG TX		18000	119.70	.00		.00	.00	.00	119.70		
00000	PER BOS/\$25001N2007 042010	JW 04	04/20/2010	PMT TX			119.70	.00		.00	.00	.00	119.70		
00000	PER BOS/\$25001N2007 042010	JW 05	04/20/2010	CHG TX		2375	15.79	.00		.00	.00	.00	15.79		
00000	Reapply pmt of Tax		06 04/20/2010	PMT TX			119.70	.00		.00	.00	.00	119.70		
							Net:	15625		103.91	.00	.00	.00	.71	103.91
2009-V085282	JAUCH / JOHN ANDREW		M/V0062094												
00000	PER BOX/\$25001N2007 042010	JW 06	04/20/2010	CHG TX		16200	107.73	.00		.00	.00	.00	107.73		
00000	PER BOX/\$25001N2007 042010	JW 07	04/20/2010	CHG IN			2.96	.00		.00	.00	3.23	6.19		
00000	PER BOX/\$25001N2007 042010	JW 08	04/20/2010	PMT TX			107.73	.00		.00	.00	.00	107.73		
00000	PER BOX/\$25001N2007 042010	JW 09	04/20/2010	PMT IN			2.96	.00		.00	.00	3.23	6.19		
00000	PER BOX/\$25001N2007 042010	JW 10	04/20/2010	CHG TX		2256	15.00	.00		.00	.00	.00	15.00		
00000	Corrected Int (02 mnths)		11 04/20/2010	CHG IN			.41	.00		.00	.00	.45	.86		
00000	Reapply pmt of Int		12 04/20/2010	PMT IN			.41	.00		.00	.00	.45	.86		
00000	Reapply pmt of Tax		13 04/20/2010	PMT TX			113.06	.00		.00	.00	.00	113.06		
							Net:	13944		98.06	.00	.00	.00	.71	98.06
2009-V135761	CASE / RALPH ANTHONY		M/V0062118												
00000	133221 HIGH MILES 042210	JW 03	04/22/2010	CHG TX		4960	32.98	.00		1.52	.00	.00	34.50		
00000	133221 HIGH MILES 042210	JW 04	04/22/2010	PMT TX			32.98	.00		1.52	.00	.00	34.50		
00000	133221 HIGH MILES 042210	JW 05	04/22/2010	CHG TX		3770	25.07	.00		1.15	.00	.00	26.22		
00000	Reapply pmt of Tax		06 04/22/2010	PMT TX			32.99	.00		1.51	.00	.00	34.50		
							Net:	1190		7.92	.00	.36	.00	.71	8.28
Net Grand Totals:								73,086		815.82	.00	12.39		.71	869.32

--- E N D ---



UNION COUNTY
Office of the Tax Administrator
500 N. Main Street Suite 236
P.O. Box 97
Monroe, NC 28111-0097

AGENDA ITEM
5/7b
MEETING DATE 5/17/10

704-283-3746
704-283-3616 Fax

John C. Petoskey
Tax Administrator

MEMORANDUM

TO: The Board of County Commissioners
FROM: John C. Petoskey
Tax Administrator
DATE: April 30, 2010
RE: **Tenth** Motor Vehicle Release Register

I hereby certify the following **Releases** were made during the period of **04/01/2010 –04/30/2010**. The releases represent both monthly and annual vehicle values and taxes. Should you have any questions, please call.

JCP:jw

--- M O T O R V E H I C L E S Y S T E M ---

Assessor Release Register for the period 04/01/2010 to 04/30/2010
(Summary)

---Bdg No---	-----Description-----	--Key--	Bill Year	Rate Year	-----Value-----	-----Total----- Tax	-----Int-----
10	County.....	CN99999	2008	2008	0	8.12-	.71-
10	County.....	CN99999	2009	2008	73,914	506.00-	32.63-
10	County.....	CN99999	2009	2009	940,503	6,369.68-	24.93-
Net Totals.....					1,014,417	6,883.80-	58.27
Net Totals.....					0	.00	.00
32	Fire Dist - Springs.....	FR015	2009	2009	81,750	25.01-	.00
39	Fire Dist - Stallings....	FR020	2009	2009	55,229	22.43-	.00
38	Fire dist - Hemby Bridge..	FR023	2009	2008	17,350	8.55-	.66-
38	Fire dist - Hemby Bridge..	FR023	2009	2009	81,786	48.88-	.10-
37	Fire dist - Wesley Chapel.	FR026	2009	2009	34,143	6.52-	.00
34	Fire Dist - Waxhaw.....	FR028	2009	2008	5,506	1.37-	.09-
34	Fire Dist - Waxhaw.....	FR028	2009	2009	46,729	11.60-	.22
Net Totals.....					322,493	124.36-	1.07-
78	220130 Taxes Payable - Monroe.....	MN02000	2008	2008	0	7.71-	.60-
78	220130 Taxes Payable - Monroe.....	MN02000	2009	2009	389,480	1,982.93-	9.85-
78	220170 Taxes Payable - Wingate.....	MN03000	2009	2009	19,500	76.05-	.00
78	220120 Taxes Payable - Marshville...	MN04000	2009	2009	2,178	8.27-	.00
78	220150 Taxes Payable - Waxhaw.....	MN05000	2009	2008	5,506	18.72-	1.21-
78	220150 Taxes Payable - Waxhaw.....	MN05000	2009	2009	22,959	78.06-	1.51-
78	220110 Taxes Payable - Indian Trail..	MN06000	2009	2008	34,628	50.21-	3.48-
78	220110 Taxes Payable - Indian Trail..	MN06000	2009	2009	71,973	104.37-	.00
78	220140 Taxes Payable - Stallings....	MN07000	2009	2009	65,170	177.42-	.26-
78	220160 Taxes Payable - Weddington...	MN08000	2009	2009	19,188	5.76-	.00
78	220115 Taxes Payable - Lake Park....	MN09000	2009	2009	3,900	8.97-	.18-
78	220175 Taxes Payable - Fairview.....	MN09300	2009	2009	10,003	1.51-	.00
78	220135 Taxes Payable - Unionville...	MN09800	2009	2009	18,950	3.79-	.00
78	220155 Taxes Payable - Mnrl Sprngs..	MN09900	2009	2009	39,060	9.77-	.00
Net Totals.....					702,495	2,533.54-	17.09-
84	220000 NC State Interest.....	NC00000	2008	2008	0	.00	.47-
84	220000 NC State Interest.....	NC00000	2009	2008	0	.00	17.54-
84	220000 NC State Interest.....	NC00000	2009	2009	0	.00	31.93-
Net Totals.....					0	.00	49.94

MV68GL-OF
(Finance)

--- M O T O R V E H I C L E S Y S T E M ---

---Date--- --Time-- Page
04/30/2010 09:49:06 2

Assessor Release Register for the period 04/01/2010 to 04/30/2010
(Summary)

Net Grand Totals.....:

9,541.70- 126.37-

{Finance} Assessor Release Register for the period 04/01/2010 to 04/30/2010

---Bil No---	-----Name-----	Rls No--											
	-----Text-----	Tr	Date--	Typ	Fld--	Vlu--	Cn--	Sc--	Fr--	Mn--	NC--	Tl--	
09800	FIXED/BT\$1500 IN 04 040710 JW	04	04/07/2010	CHG TX		20000-	133.00-	.00	.00	4.00-	.00	137.00-	
09800	FIXED/BT\$1500 IN 04 040710 JW	05	04/07/2010	CHG TX		20000	133.00	.00	.00	4.00	.00	137.00	
09800	FIXED/BT\$1500 IN 04 040710 JW	06	04/07/2010	CHG TX		2400-	15.96-	.00	.00	.48-	.00	16.44-	
09800	FIXED/BT\$1500 IN 04 040710 JW	07	04/07/2010	CHG TX		1050	6.98	.00	.00	.21	.00	7.19	
				Net:		1350-	8.98-	.00	.00	.27-	10.07-	9.25-	
2009-V145855	WILLIAMS / SETH ANDREW		M/V0061959										
03000	PER TXPYR/\$670IN 05 040710 JW	02	04/07/2010	CHG TX		20000-	133.00-	.00	.00	78.00-	.00	211.00-	
03000	PER TXPYR/\$670IN 05 040710 JW	03	04/07/2010	CHG TX		500	3.33	.00	.00	1.95	.00	5.28	
				Net:		19500-	129.67-	.00	.00	76.05-	10.07-	205.72-	
2009-V141769	MOSEFF / DENNIS		M/V0061960										
05000	119585 HIGH MILES 040710 JW	02	04/07/2010	CHG TX		9920-	65.97-	.00	2.46-	33.73-	.00	102.16-	
05000	119585 HIGH MILES 040710 JW	03	04/07/2010	CHG TX		6944	46.18	.00	1.72	23.61	.00	71.51	
				Net:		2976-	19.79-	.00	.74-	10.12-	10.07-	30.65-	
2009-V140585	LIMESTONE PRODUCTS INC /		M/V0061961										
02000	75417 HIGH MILES 040710 JW	02	04/07/2010	CHG TX		29720-	197.64-	.00	.00	152.11-	.00	349.75-	
02000	75417 HIGH MILES 040710 JW	03	04/07/2010	CHG TX		24370	162.06	.00	.00	125.63	.00	287.69	
				Net:		5350-	35.58-	.00	.00	26.48-	10.07-	62.06-	
2009-V132958	TWITTY / KATHY DONALD		M/V0061963										
00000	PER TXPYR/\$400IN 2009 04071JW	03	04/07/2010	CHG TX		20000-	133.00-	.00	4.96-	.00	.00	137.96-	
00000	PER TXPYR/\$400IN 2009 04071JW	04	04/07/2010	CHG IN			2.66-	.00	.10-	.00	4.14-	6.90-	
				Net:		20000-	135.66-	.00	5.06-	.00	14.21-	144.86-	
2009-V140244	KUCHUGURNYY / VIKTOR		M/V0061964										
06000	207521 HIGH MILES 040710 JW	02	04/07/2010	CHG TX		8090-	53.80-	.00	3.28-	11.73-	.00	68.81-	
06000	207521 HIGH MILES 040710 JW	03	04/07/2010	CHG TX		4207	27.98	.00	1.71	6.10	.00	35.79	
				Net:		3883-	25.82-	.00	1.57-	5.63-	14.21-	33.02-	
2009-V139688	JENNINGS / GARY JOE		M/V0061967										
07000	OVLP 9V114987/1 MO. 040710 JW	02	04/07/2010	CHG TX		18920-	125.82-	.00	9.33-	40.68-	.00	175.83-	
07000	OVLP 9V114987/1 MO. 040710 JW	03	04/07/2010	CHG TX		18920	10.48	.00	.77	3.38	.00	14.63	
				Net:		0	115.34-	.00	8.56-	37.30-	14.21-	161.20-	
2009-V128168	KENDRICK / BURWELL FRANC		M/V0061968										
09000	PLT TRNIN 111709<1MO 040710 JW	03	04/07/2010	CHG TX		3900-	25.94-	.00	1.92-	8.97-	.00	36.83-	
09000	PLT TRNIN 111709<1MO 040710 JW	04	04/07/2010	CHG IN			.52-	.00	.04-	.18	1.10-	1.84-	
				Net:		3900-	26.46-	.00	1.96-	9.15-	15.31-	38.67-	
2009-V100915	INIGUEZ / JESUS MANUEL A		M/V0061969										
02000	PLT TRNIN 091609<1M 040710 JW	05	04/07/2010	CHG TX		8900-	59.19-	.00	.00	49.06-	.00	108.25-	
02000	PLT TRNIN 091609<1M 040710 JW	06	04/07/2010	CHG IN			2.06-	.00	.00	1.72-	3.25-	7.03-	
				Net:		8900-	61.25-	.00	.00	50.78-	18.56-	115.28-	
2009-V137705	GANT / SHERRY LYNN		M/V0061971										
06000	58574 HIGH MILES 040710 JW	02	04/07/2010	CHG TX		20900-	138.99-	.00	10.30-	30.31-	.00	179.60-	
06000	58574 HIGH MILES 040710 JW	03	04/07/2010	CHG TX		17138	113.97	.00	8.45	24.85	.00	147.27	
				Net:		3762-	25.02-	.00	1.85-	5.46-	18.56-	32.33-	

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2009-V137419	FINE / MEGAN COLLEEN	M/V0061980											
02000	CHANGE OF CO/MECK 040810 JW		02	04/08/2010	CHG TX		25620-	170.37-	.00	.00	131.82-	.00	302.19-
					Net:		25620-	170.37-	.00	.00	131.82-	18.56-	302.19-
2009-V135830	CCBCC OPERATIONS LLC /	M/V0061986											
02000	PER BOS/\$82484 IN 09 040910 JW		02	04/09/2010	CHG TX		132880-	883.65-	.00	.00	662.76-	.00	1546.41-
02000	PER BOS/\$82484 IN 09 040910 JW		03	04/09/2010	CHG TX		74235	493.66	.00	.00	372.46	.00	866.12
					Net:		58645-	389.99-	.00	.00	290.30-	18.56-	680.29-
2009-V135831	CCBCC OPERATIONS LLC /	M/V0061987											
02000	PER BOS/\$82484 IN 09 040910 JW		02	04/09/2010	CHG TX		132880-	883.65-	.00	.00	662.76-	.00	1546.41-
02000	PER BOS/\$82484 IN 09 040910 JW		03	04/09/2010	CHG TX		74235	493.66	.00	.00	372.46	.00	866.12
					Net:		58645-	389.99-	.00	.00	290.30-	18.56-	680.29-
2009-V144383	STASHCHAK / DANILL YOSIF	M/V0061988											
06000	TOTAL LOSS REBUILT 040910 JW		02	04/09/2010	CHG TX		12610-	83.86-	.00	6.22-	18.28-	.00	108.36-
06000	TOTAL LOSS REBUILT 040910 JW		03	04/09/2010	CHG TX		8196	54.50	.00	4.04	11.88	.00	70.42
					Net:		4414-	29.36-	.00	2.18-	6.40-	18.56-	37.94-
2009-V150598	GRIFFIN FURNITURE & APPL	M/V0061991											
04000	PER TXPYR/\$15001N 07 040910 JW		02	04/09/2010	CHG TX		3453-	22.96-	.00	.00	13.12-	.00	36.08-
04000	PER TXPYR/\$15001N 07 040910 JW		03	04/09/2010	CHG TX		1275	8.48	.00	.00	4.85	.00	13.33
					Net:		2178-	14.48-	.00	.00	8.27-	18.56-	22.75-
2008-V174624	THOMAS / JEANETTA EVONNE	M/V0061995											
02000	OVLP 7V126233&9V076002JW040910		12	04/09/2010	CHG TX		3660-	24.34-	.00	.00	23.12-	.00	47.46-
02000	OVLP 7V126233&9V076002JW040910		13	04/09/2010	CHG IN			2.11-	.00	.00	1.99-	1.42-	5.52-
02000	OVLP 7V126233&9V076002JW040910		14	04/09/2010	CHG TX		3660	16.22	.00	.00	15.41	.00	31.63
02000	Corrected Int (10 mnths)		15	04/09/2010	CHG IN			1.40	.00	.00	1.39	.95	3.74
					Net:		0	8.83-	.00	.00	8.31	19.03	17.61-
2009-V031178	ARRIAGA / PHILLIP	M/V0062002											
00000	OVLP W/ 9V122304/ 6MO 041210JW		09	04/12/2010	CHG TX		4350-	28.93-	.00	.00	.00	.00	28.93-
00000	OVLP W/ 9V122304/ 6MO 041210JW		10	04/12/2010	CHG IN			1.90-	.00	.00	.00	.87-	2.77-
00000	OVLP W/ 9V122304/ 6MO 041210JW		11	04/12/2010	CHG TX		4350	14.46	.00	.00	.00	.00	14.46
00000	Corrected Int (07 mnths)		12	04/12/2010	CHG IN			.95	.00	.00	.00	.43	1.38
					Net:		0	15.42-	.00	.00	.00	19.47-	15.86-
2009-V143352	ROGERS / TIMOTHY JORDAN	M/V0062005											
00000	PER TXPYR/NADA \$2625 041210 JW		02	04/12/2010	CHG TX		8167-	54.31-	.00	.00	.00	.00	54.31-
00000	PER TXPYR/NADA \$2625 041210 JW		03	04/12/2010	CHG TX		2625	17.46	.00	.00	.00	.00	17.46
					Net:		5542-	36.85-	.00	.00	.00	19.47-	36.85-
2009-V137821	GERALD MANESS CONCRETE C	M/V0062022											
07000	NON RESIDENT CABAR CO LM041310		02	04/13/2010	CHG TX		23040-	153.22-	.00	11.36-	49.54-	.00	214.12-
					Net:		23040-	153.22-	.00	11.36-	49.54-	19.47-	214.12-
2009-V067250	GERALD MANESS CONCRETE C	M/V0062023											
07000	NON-RESIDENT/CABAR CO LM041310		07	04/13/2010	CHG TX		2310-	15.36-	.00	1.14-	4.97-	.00	21.47-
07000	NON-RESIDENT/CABAR CO LM041310		08	04/13/2010	CHG IN			.79-	.00	.06-	.26-	.64-	1.75-

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					Net: 2310-	16.15-	.00	1.20-	5.23-	20.11-	23.22-		
2009-V033776	DARDON-VALDIZON / WILVER	M/V0062027											
06000	PER TXPYR/\$850 IN 07 041410 JW	09 04/14/2010	CHG TX		18000-	119.70-	.00	.00	26.10-	.00	145.80-		
06000	PER TXPYR/\$850 IN 07 041410 JW	10 04/14/2010	CHG IN			7.79-	.00	.00	1.72-	4.37-	13.88-		
06000	PER TXPYR/\$850 IN 07 041410 JW	11 04/14/2010	CHG TX		722	4.80	.00	.00	1.05	.00	5.85		
06000	Corrected Int (07 mnths)	12 04/14/2010	CHG IN			.34	.00	.00	.08	.18	.60		
					Net: 17278	122.35-	.00	.00	26.69-	24.30-	153.23-		
2009-V146216	ABDUS-SALAAM / KHADEEJAH	M/V0062032											
05000	PLT TRNIN 012810 <1M. 041410JW	02 04/14/2010	CHG TX		6320-	42.03-	.00	1.57-	21.49-	.00	65.09-		
					Net: 6320-	42.03-	.00	1.57-	21.49-	24.30-	65.09-		
2009-V154220	MELTON / PAUL CLEVELAND	M/V0062034											
00000	PER TXPY/\$350 IN 2010 041410JW	02 04/14/2010	CHG TX		20000-	133.00	.00	.00	.00	.00	133.00-		
					Net: 20000-	133.00-	.00	.00	.00	24.30-	133.00-		
2009-V149937	FREEMAN / JAMES DAVID	M/V0062042											
00000	PLT TRNIN 012910 <1M. 041510JW	02 04/15/2010	CHG TX		7040-	46.82-	.00	.00	.00	.00	46.82-		
					Net: 7040-	46.82-	.00	.00	.00	24.30	46.82-		
2009-V116064	MABOUT / JEAN VLADIMIR	M/V0062043											
02000	CHANGE OF CO/MECK 041510 JW	04 04/15/2010	CHG TX		15540-	103.34-	.00	.00	81.92-	.00	185.26-		
02000	CHANGE OF CO/MECK 041510 JW	05 04/15/2010	CHG IN			2.85-	.00	.00	2.25-	5.56-	10.66-		
					Net: 15540-	106.19-	.00	.00	84.17-	29.86-	195.92-		
2009-V157905	TEASLEY / ARTHUR WINSTON	M/V0062046											
02000	PER TXPYR/\$300IN 2010 041510JW	02 04/15/2010	CHG TX		20000-	133.00-	.00	.00	99.00-	.00	232.00-		
					Net: 20000-	133.00-	.00	.00	99.00-	29.86-	232.00-		
2009-V157404	SPRIOFLOW SYSTEMS ENERGY	M/V0062047											
06000	PER TXPYR/\$750 IN2000 041510JW	02 04/15/2010	CHG TX		20000-	133.00-	.00	.00	29.00-	.00	162.00-		
					Net: 20000-	133.00-	.00	.00	29.00-	29.86-	162.00-		
2009-V140515	LEMON / STEPHEN EDWARD	M/V0062048											
00000	DAM DOCS/25% DISC 041510 JW	02 04/15/2010	CHG TX		30730-	204.35-	.00	5.87-	.00	.00	210.22-		
00000	DAM DOCS/25% DISC 041510 JW	03 04/15/2010	CHG TX		23047	153.26	.00	4.40	.00	.00	157.66		
					Net: 7683-	51.09-	.00	1.47-	.00	29.86-	52.56-		
2009-V031735	BEMIS / MARY ELLEN	M/V0062049											
05000	INACTIVE 050409 <1M. 041510 JW	09 04/15/2010	CHG TX		5506-	36.61-	.00	1.37-	18.72-	.00	56.70-		
05000	INACTIVE 050409 <1M. 041510 JW	10 04/15/2010	CHG IN			2.35-	.00	.09-	1.21-	1.70-	5.35-		
					Net: 5506-	38.96-	.00	1.46-	19.93-	31.56-	62.05-		
2009-V152252	JORGENSEN / PAUL RICHARD	M/V0062051											
00000	PER TXPYR/\$500 IN2010JW 040510	02 04/15/2010	CHG TX		20000-	133.00	.00	.00	.00	.00	133.00-		
					Net: 20000-	133.00-	.00	.00	.00	31.56-	133.00-		
2009-V150520	GREGORY / ROY LEE	M/V0062053											
07000	MILEAGE DEDUCTION	02 04/15/2010	CHG TX		10140-	67.43-	.00	4.12-	21.80-	.00	93.35-		
07000	MILEAGE DEDUCTION	03 04/15/2010	CHG TX		6287	41.81	.00	2.55	13.52	.00	57.88		

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						Net: 3853-	25.62-	.00	1.57-	8.28-	31.56-	35.47-
2009-V150520	GREGORY / ROY LEE		M/V0062054									
07000	PER BILL OF SALE	04	04/15/2010	CHG TX		10140-	67.43-	.00	4.12-	21.80-	.00	93.35-
07000	PER BILL OF SALE	05	04/15/2010	CHG TX		10140	67.43	.00	4.12	21.80	.00	93.35
07000	PER BILL OF SALE	06	04/15/2010	CHG TX		6287-	41.81-	.00	2.55-	13.52-	.00	57.88-
07000	PER BILL OF SALE	07	04/15/2010	CHG TX		5650	37.57	.00	2.29	12.15	.00	52.01
						Net: 637-	4.24-	.00	.26-	1.37-	31.56-	5.87-
2009-V157253	SMITH / PAMELA JOY WILSO		M/V0062056									
00000	PER TXPYR/\$300 1N2010 041510JW	02	04/15/2010	CHG TX		20000	133.00-	.00	6.12-	.00	.00	139.12-
						Net: 20000-	133.00-	.00	6.12-	.00	31.56-	139.12-
2009-V157999	THOMAS / KENNETH LYNN		M/V0062064									
06000	PER INFO FROM TAXPAYER	02	04/16/2010	CHG TX		20000-	133.00-	.00	8.12-	29.00-	.00	170.12-
						Net: 20000-	133.00-	.00	8.12-	29.00	31.56-	170.12-
2009-V153677	MARSH / CHRISTOPHER TODD		M/V0062065									
00000	PER INFO FROM TAXPAYER	02	04/16/2010	CHG TX		20000-	133.00-	.00	.00	.00	.00	133.00-
						Net: 20000-	133.00-	.00	.00	.00	31.56-	133.00-
2009-V153676	MARSH / CHRISTOPHER TODD		M/V0062066									
00000	PER INFO FROM TAXPAYER	02	04/16/2010	CHG TX		20000-	133.00-	.00	.00	.00	.00	133.00-
						Net: 20000-	133.00-	.00	.00	.00	31.56-	133.00-
2009-V151420	HILBURN / LEON COFIELD		M/V0062078									
00000	PER TXPYR/BOS 041910 JW)	02 04/19/2010	CHG TX		10190-	67.76-	.00	3.12-	.00	.00	70.88-
00000	PER TXPYR/BOS 041910 JW)	03 04/19/2010	CHG TX		7500	49.88	.00	2.30	.00	.00	52.18
						Net: 2690-	17.88-	.00	.82-	.00	31.56-	18.70-
2009-V143734	SCOTT / KEVIN RAY		M/V0062080									
00000	PLT TRN1N 13312009<1M 041910JW	02	04/19/2010	CHG TX		8710-	57.92-	.00	.00	.00	.00	57.92-
						Net: 8710-	57.92-	.00	.00	.00	31.56-	57.92-
2009-V151137	HELMS / BOBBY MCDONALD		M/V0062083									
09300	PER TXPYR/\$1000IN2010 041910JW	02	04/19/2010	CHG TX		3453-	22.96-	.00	.00	.52-	.00	23.48-
09300	PER TXPYR/\$10001N2010 041910JW	03	04/19/2010	CHG TX		1000	6.65	.00	.00	.15	.00	6.80
						Net: 2453-	16.31-	.00	.00	.37-	31.56-	16.68-
2009-V146729	BAKER / ANNETTE SAFRIT		M/V0062085									
08000	SAL TITLE 25% DISC 042010 JW	02	04/20/2010	CHG TX		1690-	11.24-	.00	.00	.51-	.00	11.75-
08000	SAL TITLE 25% DISC 042010 JW	03	04/20/2010	CHG TX		1267	8.43	.00	.00	.38	.00	8.81
						Net: 423-	2.81-	.00	.00	.13-	31.56-	2.94-
2009-V153618	MANSHACK / ELIZABETH ANN		M/V0062086									
00000	PER TXPYR/\$150IN2010 042010 JW	02	04/20/2010	CHG TX		20000-	133.00-	.00	.00	.00	.00	133.00-
00000	PER TXPYR/\$1501N2010 042010 JW	03	04/20/2010	CHG TX		300	2.00	.00	.00	.00	.00	2.00
						Net: 19700	131.00-	.00	.00	.00	31.56-	131.00-
2009-V150808	HANCOCK / TIMOTHY		M/V0062087									
06000	201610 HIGH MILES 042010 JW	02	04/20/2010	CHG TX		8600-	57.19-	.00	.00	12.47-	.00	69.66-
06000	201610 HIGH MILES 042010 JW	03	04/20/2010	CHG TX		4816	32.03	.00	.00	6.98	.00	39.01

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							Net:	3784-	25.16-	.00	.00	5.49-	31.56-	30.65-
2009 V149017	DEFRANZO / PAUL ALEXANDE	M/V0062090												
08000	PER TXPYR/\$1900IN2003 042010JW	02	04/20/2010	CHG TX		20000-	133.00-	.00		3.82-	6.00-	.00	142.82-	
08000	PER TXPYR/\$19001N2003 042010JW	03	04/20/2010	CHG TX		1235	8.21	.00		.24	.37	.00	8.82	
							Net:	18765-	124.79-	.00	3.58-	5.63-	31.56-	134.00-
2009-V132485	STUMPF CATTLE CO /	M/V0062091												
00000	PLT TRNIN 111809<1M 042010 JW	03	04/20/2010	CHG TX		1580-	10.51-	.00		.00	.00	.00	10.51-	
00000	PLT TRNIN 111809<1M 042010 JW	04	04/20/2010	CHG IN			.21-	.00		.00	.00	.32-	.53-	
							Net:	1580-	10.72-	.00	.00	.00	31.88-	11.04-
2009-V151337	HENSON / JAMES THOMAS	M/V0062116												
09900	PER TXPYR/\$249IN 2000 042210JW	02	04/22/2010	CHG TX		20000-	133.00-	.00		6.12-	5.00-	.00	144.12-	
							Net:	20000-	133.00-	.00	6.12-	5.00-	31.88-	144.12-
2009-V157186	SMITH / DEVIN O'ROURKE	M/V0062117												
07000	PER TXPYR/\$300IN 2000 042210JW	02	04/22/2010	CHG TX		20000-	133.00-	.00		8.12-	43.00-	.00	184.12-	
							Net:	20000-	133.00-	.00	8.12-	43.00-	31.88-	184.12-
2009-V157412	ST GELAIS / PEGGY RHYMER	M/V0062119												
02000	CHANGE OF CO/GASTON 042210 JW	02	04/22/2010	CHG TX		10910-	72.55-	.00		.00	59.00-	.00	131.55-	
							Net:	10910-	72.55-	.00	.00	59.00-	31.88	131.55-
2009-V152136	JOHNSON / FRANCES CHRIST	M/V0062120												
09300	CHANGE OF CO/MECK 042210 JW	02	04/22/2010	CHG TX		7550-	50.21-	.00		.00	1.14-	.00	51.35-	
							Net:	7550-	50.21-	.00	.00	1.14-	31.88	51.35-
2009-V146584	ARTHUR / JOSEPH ANDERSON	M/V0062121												
05000	PER TXPYR/\$500IN 2010 042210JW	02	04/22/2010	CHG TX		3453-	22.96-	.00		.86-	11.74-	.00	35.56-	
05000	PER TXPYR/\$500IN 2010 042210JW	03	04/22/2010	CHG TX		500	3.33	.00		.12	1.70	.00	5.15	
							Net:	2953-	19.63-	.00	.74-	10.04-	31.88-	30.41-
2009-V141090	MAYE / STEPHEN JOHN	M/V0062122												
00000	126458 HIGH MILES 042210 JW	02	04/22/2010	CHG TX		15072	100.23-	.00		2.88-	.00	.00	103.11-	
00000	126458 HIGH MILES 042210 JW	03	04/22/2010	CHG TX		8255	54.90	.00		1.58	.00	.00	56.48	
							Net:	6817-	45.33-	.00	1.30-	.00	31.88-	46.63-
2009-V155980	REECE / THOMAS SANFORD	M/V0062123												
00000	166667 HIGH MILE 042210 JW	02	04/22/2010	CHG TX		6300-	41.90-	.00		2.56-	.00	.00	44.46-	
00000	166667 HIGH MILE 042210 JW	03	04/22/2010	CHG TX		5544	36.87	.00		2.25	.00	.00	39.12	
							Net:	756-	5.03-	.00	.31-	.00	31.88-	5.34-
2009-V137046	ECONOMOUS / NICK	M/V0062130												
02000	PLATE TURNIN RELEASE ALL PWS	02	04/22/2010	CHG TX		55210-	367.15-	.00		.00	278.29-	.00	645.44-	
							Net:	55210-	367.15-	.00	.00	278.29-	31.88-	645.44-
2009-V148042	CASE / RALPH ARTHUR	M/V0062131												
02000	PLT TRNIN 010410<1M 010410 JW	02	04/22/2010	CHG TX		3560-	23.67-	.00		.00	22.62-	.00	46.29-	
							Net:	3560-	23.67-	.00	.00	22.62-	31.88-	46.29-

(Finance)

Assessor Release Register for the period 04/01/2010 to 04/30/2010

---Bil No---	-----Name-----	---Rls No---	-----Text-----	Tr	---Date---	Typ	Fld	--Vlu-	---Cn-	---Sc--	---Fr--	---Mn--	---NC--	---Tl--
05000	CHANGE OF CO/DAVIDSON	042910JW	05	04/29/2010	CHG TX			1330-	8.84-	.00	.33-	4.52-	.00	13.69-
05000	CHANGE OF CO/DAVIDSON	042910JW	06	04/29/2010	CHG IN				.32-	.00	.01-	.15-	.41-	.89-
								Net: 1330-	9.16-	.00	.34-	4.67-	43.14	14.58-
2009-V156597	SALEM LEASING CORP /													
02000	EXEMPT/RYC 042910 JW			02	04/29/2010	CHG TX		39350-	261.68-	.00	.00	199.78-	.00	461.46-
								Net: 39350-	261.68-	.00	.00	199.78-	43.14-	461.46-
2009-V156613	SALEM LEASING CORP /													
02000	EXEMPT/RYC 042910 JW			02	04/29/2010	CHG TX		43600-	289.94-	.00	.00	220.82-	.00	510.76-
								Net: 43600-	289.94-	.00	.00	220.82-	43.14-	510.76-
2009-V148056	CASSANDRA E SPIKER TREND													
02000	CHANGE OF CO/MECK 04302010 JW			02	04/30/2010	CHG TX		16550-	110.06-	.00	.00	86.92-	.00	196.98-
								Net: 16550-	110.06-	.00	.00	86.92-	43.14-	196.98-
2009-V081515	DALGLEISH / JAMES KARL													
02000	CHANGE OF CO/MECK 043010 JW			06	04/30/2010	CHG TX		19110-	127.08-	.00	.00	99.59-	.00	226.67-
02000	CHANGE OF CO/MECK 043010 JW			07	04/30/2010	CHG IN			5.39-	.00	.00	4.24-	6.80-	16.43-
								Net: 19110-	132.47-	.00	.00	103.83-	49.94-	243.10-
								Net Grand Totals:	6,942.07-		125.43-		49.94-	
								1,014,417-		.00		2,550.63-		9,668.07-

--- E N D ---



UNION COUNTY
Office of the Tax Administrator
500 N. Main Street, Suite 236
P.O. Box 97
Monroe, NC 28111-0097

AGENDA ITEM

#

5/7c

MEETING DATE

5/14/10

704-283-3746

704-992-2588 Fax

John C. Petoskey
Tax Administrator

MEMORANDUM

TO: The Board of County Commissioners

FROM: John C. Petoskey
Tax Administrator

DATE: April 30, 2010

RE: **Eleventh** Motor Vehicle Billing

I hereby certify the **Eleventh** Motor Vehicle Billing Motor Vehicle Valuation under the staggered program as required by N.C.G.S.105-330. Attached hereto is a list of the values, rates and taxes for each taxing unit.

JCP: jw

Motor Vehicle Billing Summary for the period 04/01/2010 to 04/30/2010

NOTE: Information for this report is taken from original billing records only
and DOES NOT include any subsequent changes or adjustments to vehicle
situs or value.

---Bdg No---	-----Description-----	--Key -	Bill Rate Year Year	Count	-----Total----- ---Value---	---Tax---
10	County.....	CN999999	2009 2007	2	51,290	364.73
10	County.....	CN999999	2009 2008	75	759,300	5,653.64
10	County.....	CN999999	2009 2009	13,007	121,054,183	804,808.94
Totals.....				13,084	121,864,773	810,827.31
Totals.....				0	0	.00
32	Fire Dist - Springs.....	FR015	2009 2008	4	37,930	11.61
32	Fire Dist - Springs.....	FR015	2009 2009	715	5,729,267	1,753.22
39	Fire Dist - Stallings.....	FR020	2009 2007	1	21,580	5.65
39	Fire Dist - Stallings.....	FR020	2009 2008	14	144,970	61.60
39	Fire Dist - Stallings.....	FR020	2009 2009	1,226	14,261,732	5,789.53
38	Fire dist - Hemby Bridge..	FR023	2009 2008	12	134,780	83.95
38	Fire dist - Hemby Bridge..	FR023	2009 2009	1,521	13,811,091	6,808.16
37	Fire dist - Wesley Chapel:	FR026	2009 2007	1	29,710	4.96
37	Fire dist - Wesley Chapel:	FR026	2009 2008	7	110,340	22.64
37	Fire dist - Wesley Chapel:	FR026	2009 2009	1,789	21,629,810	4,131.33
34	Fire Dist - Waxhaw.....	FR028	2009 2008	7	77,640	21.26
34	Fire Dist - Waxhaw.....	FR028	2009 2009	862	7,826,973	1,941.12
Totals.....				6,159	63,815,823	20,635.03
78	220125 Taxes Payable - Marvin.....	MN01000	2009 2008	1	20,300	10.15
78	220125 Taxes Payable - Marvin.....	MN01000	2009 2009	245	3,414,240	1,707.67
78	220130 Taxes Payable - Monroe.....	MN02000	2009 2008	5	48,170	263.44
78	220130 Taxes Payable - Monroe.....	MN02000	2009 2009	2,004	16,443,195	91,199.28
		MN02220	2009 2009	2	17,030	118.36
78	220170 Taxes Payable - Wingate.....	MN03000	2009 2009	144	1,010,557	3,941.31
78	220120 Taxes Payable - Marshville...	MN04000	2009 2008	1	1,220	4.64
78	220120 Taxes Payable - Marshville...	MN04000	2009 2009	194	1,228,222	4,664.44
78	220150 Taxes Payable - Waxhaw.....	MN05000	2009 2008	5	62,910	241.46
78	220150 Taxes Payable - Waxhaw.....	MN05000	2009 2009	471	5,075,741	17,257.42
78	220110 Taxes Payable - Indian Trail..	MN06000	2009 2008	12	132,360	201.71
78	220110 Taxes Payable - Indian Trail..	MN06000	2009 2009	1,816	18,912,161	27,419.98
78	220140 Taxes Payable - Stallings.....	MN07000	2009 2007	1	21,580	53.95
78	220140 Taxes Payable - Stallings.....	MN07000	2009 2008	12	123,080	300.08
78	220140 Taxes Payable - Stallings.....	MN07000	2009 2009	823	8,695,303	18,690.29
78	220160 Taxes Payable - Weddington...	MN08000	2009 2008	3	29,230	13.78
78	220160 Taxes Payable - Weddington...	MN08000	2009 2009	571	6,500,797	1,950.48
78	220115 Taxes Payable - Lake Park....	MN09000	2009 2008	2	21,560	90.56
78	220115 Taxes Payable - Lake Park....	MN09000	2009 2009	214	1,784,680	4,104.87

Motor Vehicle Billing Summary for the period 04/01/2010 to 04/30/2010

NOTE: Information for this report is taken from original billing records only and DOES NOT include any subsequent changes or adjustments to vehicle situs or value.

---Bdg No---	-----Description-----	--Key--	Bill Rate Year Year	Count	----- Total ----- ---Value---	----Tax----
78 220175	Taxes Payable - Fairview.....	MN09300	2009 2008	2	16,740	3.35
78 220175	Taxes Payable - Fairview.....	MN09300	2009 2009	180	1,804,743	272.18
78 220145	Taxes Payable - Hemby Bridge..	MN09500	2009 2009	69	479,283	119.91
78 220165	Taxes Payable - Wesley Chapel:	MN09700	2009 2007	1	29,710	5.94
78 220165	Taxes Payable - Wesley Chapel:	MN09700	2009 2009	357	3,564,870	588.21
78 220135	Taxes Payable - Unionville...	MN09800	2009 2008	5	30,000	11.13
78 220135	Taxes Payable - Unionville...	MN09800	2009 2009	334	2,680,181	535.15
78 220155	Taxes Payable - Mnrl Sprngs..	MN09900	2009 2008	1	4,800	1.20
78 220155	Taxes Payable - Mnrl Sprngs..	MN09900	2009 2009	161	1,216,657	304.34
Totals.....				7,636	73,369,320	174,075.28
Grand Totals.....						1,005,537.62

--- M O T O R V E H I C L E S Y S T E M ---

- Motor Vehicle Special Charge Summary
For the period: 04/01/2010 to 04/30/2010

Mn Cd	-----Text-----	Count	-----Total----- ---Value---	--Spc Tax--
02000	Monroe Vehicle Tax \$5.00	2,007	16,975,790	10,035.00

- - - E N D - - -

**Year-to-Date Totals for
Tax Bill Releases and Refunds
(Includes Real and Personal Property but not Motor Vehicles)**

Month	Tax Year 2009 (FY 2009 - 2010)			
	Releases	Refunds	Discoveries	Rollbacks
July				\$32,996.17
August	\$12,769.86	\$21,223.12	\$196.50	\$5,803.85
September	\$178,625.34	\$29,082.72	\$122,400.18	\$122,400.18
October	\$102,187.83	\$12,320.71	\$126,007.46	\$23,914.09
November	\$22,375.56	\$6,486.97	\$47,814.77	\$8,621.35
December	\$51,439.12	\$4,025.36	\$5,652.59	\$856.37
January	\$42,138.51	\$4,334.49	\$62,147.24	\$32,031.49
February	\$68,173.84	included in releases	\$63,440.02	\$2,263.82
March	\$51,828.88	included in releases	\$40,466.57	\$3,497.10
April	\$21,607.50	included in releases	\$25,211.15	\$10,129.17
May				
June				
Year-to-Date	\$551,146.44	\$77,473.37	\$493,336.48	\$242,513.59
NET	\$628,619.81		\$735,850.07	\$107,230.26

RELEASES APRIL 2010

Acct #	Name	Release #	Real Value	Pers. Value	UCGT	UCLL	CSGT-999	CSLL-999	CSGT-100	CSLL-100	HembyGT	HembyLL	StallGT	StallLL	WaxhawGT	WaxhawLL	WesleyGT
2010																	
07033057	ALLEN WILLIAM M & V	6420	237,960		1,582.43						117.31						
Totals-2010			237,960		1,582.43						117.31						
2009																	
50087915	JORDAN WENDI	6346		17,240	114.65	11.46											
50054692	CRAY INC	6348		10,760	71.55	7.16											2.06
50102401	SMITH BRENT M	6350		56,200	373.73	37.37											10.73
50074501	MCLAIN BRIAN STEVE	6351		14,780	98.29	9.83											
50096687	CAROLINA MOTOR CA	6353		1,000	6.65	0.67											
50083234	TIMMONS ANGELA	6354		14,900	99.09	9.91											
50096527	ALPHA OMEGA FINAN	6355		28,750	191.19	19.12							11.67	1.17			
50097552	GRIFFIN MELISSA	6356		1,500	9.98	1.00											
50096635	BELK BAXTER THOMA	6359		220,000	1,463.00	146.30											
50083963	BAUGHMAN GARY G	6360		1,120	7.45	0.74											
50099456	DOMINO'S	6369		112,240	746.40	74.64									27.84	2.78	
50099960	GARRIS PHILLIP ALLE	6375		33,590	223.37	22.34											
09321530	CRAFT DEVELOPMEN	6377	18,000		119.70												
09321536	CRAFT DEVELOPMEN	6380	18,000		119.70												
09321537	CRAFT DEVELOPMEN	6383	18,000		119.70												
09321533	CRAFT DEVELOPMEN	6386	18,000		119.70												
09321532	CRAFT DEVELOPMEN	6389	18,000		119.70												
09321538	CRAFT DEVELOPMEN	6392	18,000		119.70												
09321531	CRAFT DEVELOPMEN	6395	18,000		119.70												
09321534	CRAFT DEVELOPMEN	6398	18,000		119.70												
09321535	CRAFT DEVELOPMEN	6401	18,000		119.70												
09321539	CRAFT DEVELOPMEN	6404	18,000		119.70												
09321529	CRAFT DEVELOPMEN	6407	18,000		119.70												
09321496	TRUE HOMES LLC	6410	18,000		119.70												
09321497	TRUE HOMES LLC	6413	18,000		119.70												
09321498	TRUE HOMES LLC	6416	18,000		119.70												
09143019	GASKINS RUTH E	6419	134,500		894.43												
50077383	UNION MEDICAL ASSC	6421		221,323	1,289.04	530.01			103.10	53.63							
50074190	CARLTON D M CO	6422		10,120	67.30	6.73											
50073146	MOORE BRIAN EDWA	6431		8,878	59.04	5.90									2.20	0.22	
50101744	DONATOS PIZZA	6437		25,000	166.25	16.63											
50101289	B K G UTILITY SERVIC	6438		50,000	332.50	33.25											

596
 AGENDA ITEM
 MEETING DATE 5/11/10

RELEASES APRIL 2010

Acct #	Name	Release #	Real Value	Pers. Value	UCGT	UCLL	CSGT-999	CSLL-999	CSGT-100	CSLL-100	HembyGT	HembyLL	StallGT	StallLL	WaxhawGT	WaxhawLL	WesleyGT
50068442	CARLTON CONSTRUC	6443		14,340	95.36	9.54											
Totals-2009			386,500	841,741	7,985.07	942.80			103.10	53.63			11.67	1.17	30.04	3.00	12.79
2008																	
50087915	JORDAN WENDI	6347		11,140	74.08	7.41											
50093844	GREJDIERU LEAH M	6349		6,868	45.67	4.57					3.39	0.34					
50074501	MCLAIN BRIAN STEVE	6352		7,040	46.82	4.68											
50097552	GRIFFIN EMMETT	6357		3,948	26.25												
50083963	BAUGHMAN GARY G	6361		1,175	7.81	0.78											
50083234	TIMMONS ANGELA	6368		8,880	59.05	5.91											
50099456	DOMINO'S	6370		97,600	649.04	64.90									24.20	2.42	
50098523	RORIE GARY	6374		42,124	283.01	60.52											
50099960	GARRIS PHILLIP ALLE	6376		29,920	198.97												
50074190	CARLTON D M CO	6423		8,800	58.52	5.85											
50073146	MOORE BRIAN EDWA	6432		9,345	62.14	6.21									2.32	0.23	
50068771	HARGETT CRYSTAL C	6439		10,660	70.89	7.09									2.64	0.26	
50068442	CARLTON CONSTRUC	6444		12,470	82.93	8.29											
Totals-2008				249,970	1,665.18	176.21					3.39	0.34			29.16	2.91	
2007																	
50097552	GRIFFIN EMMETT	6358		3,950	28.09												
50083963	BAUGHMAN GARY G	6362		1,180	8.39	0.84											
50089414	1 T C MILLWORK LLC	6365		433,880	3,085.32								113.68				
H2208002A01	POLK LILLIE REE	6367		10,100	71.82												
50074501	MCLAIN BRIAN STEVE	6371		15,630	111.14	11.11											
50074190	CARLTON D M CO	6424		7,650	54.40	5.44											
50073146	MOORE BRIAN EDWA	6433		10,050	71.47	7.15									5.16	0.52	
50068771	HARGETT CRYSTAL C	6440		18,160	129.14	12.92									9.32	0.93	
50068442	CARLTON CONSTRUC	6445		10,840	77.08	7.71											
Totals-2007				511,440	3,638.86	46.17							113.68		14.48	1.46	
2006																	
50083963	BAUGHMAN GARY G	6363		1,260	8.02	0.80											
50089414	1 T C MILLWORK LLC	6366		481,890	3,068.19								213.96				
50074501	MCLAIN BRIAN STEVE	6372		15,630	99.52	9.95											
50074190	CARLTON D M CO	6425		6,650	42.34	4.23											
50073146	MOORE BRIAN EDWA	6434		10,050	63.99	6.40									4.15	0.42	
50068771	HARGETT CRYSTAL C	6441		18,160	115.62	11.56									7.50	0.75	
50068442	CARLTON CONSTRUC	6446		9,430	60.04	6.00											
Totals-2006				543,070	3,467.72	38.94							213.96		11.85	1.17	
2005																	
50083963	BAUGHMAN GARY G	6364		1,335	7.48	0.75	0.93	0.09									
50074501	MCLAIN BRIAN STEVE	6373		15,629	87.52	8.75	10.94	1.09									
50074190	CARLTON D M CO	6426		5,780	32.37	3.24	4.05	0.41									
50073146	MOORE BRIAN EDWA	6435		10,700	59.92	5.99	7.49	0.75									

RELEASES APRIL 2010

Acct #	Name	Release #	Real Value	Pers. Value	UCGT	UCLL	CSGT-999	CSLL-999	CSGT-100	CSLL-100	HembyGT	HembyLL	StallGT	StallLL	WaxhawGT	WaxhawLL	WesleyGT
50068771	HARGETT CRYSTAL E	6442		18,163	101.71	10.17	12.71	1.27									
50068442	CARLTON CONSTRU	6447		8,200	45.92	4.59	5.74	0.57									
Totals-2005			-	69,807	334.92	33.49	41.86	4.18	-	-	-	-	-	-	-	-	-
2004																	
50074190	CARLTON D M CO	6427		5,020	26.36	2.64	3.51	0.35									
50073146	MOORE BRIAN EDWA	6436		10,700	56.18	5.62	7.49	0.75									
50068442	CARLTON CONSTRU	6448		7,130	37.43	3.74	4.99	0.50									
Totals-2004			-	22,850	119.97	12.00	15.99	1.60	-	-	-	-	-	-	-	-	-
2003																	
50074190	CARLTON D M CO	6428		4,365	23.13	2.31	3.06	0.31									
50068442	CARLTON CONSTRU	6449		6,200	32.86	3.29	4.34	0.43									
Totals-2003			-	10,565	55.99	5.60	7.40	0.74	-	-	-	-	-	-	-	-	-
2002																	
50074190	CARLTON D M CO	6429		3,797	17.86	1.79	2.66	0.27									
50068442	CARLTON CONSTRU	6450		5,392	25.37	2.54	3.77	0.38									
Totals-2002			-	9,189	43.23	4.33	6.43	0.65	-	-	-	-	-	-	-	-	-
2001																	
50074190	CARLTON D M CO	6430		3,302	15.54	1.55	2.31	0.23									
50068442	CARLTON CONSTRU	6451		4,689	22.06	2.21	3.28	0.33									
Totals-2001			-	7,991	37.60	3.76	5.59	0.56	-	-	-	-	-	-	-	-	-
GRAND TOTALS			624,460	2,256,623	18,918.96	1,262.10	77.27	7.73	103.10	53.63	120.70	0.34	339.31	1.17	85.33	8.53	12.79

RELEASES APRIL 2010

Acct #	Name	Release #	Real Value	Pers. Value	WesleyLL	BakersFF	New SalemFF	WaxhawFF	Wingate	WesleyTT	WesleyLLP	Totals
2010												
07033057	ALLEN WILLIAM M & V	6420	237,960									1,699.74
Totals-2010			237,960									1,699.74
2009												
50087915	JORDAN WENDI	6346		17,240		40.21						166.32
50054692	CRAY INC	6348		10,760	0.21					1.78	0.18	82.94
50102401	SMITH BRENT M	6350		56,200	1.07							422.90
50074501	MCLAIN BRIAN STEVE	6351		14,780			50.00					168.12
50096687	CAROLINA MOTOR CF	6353		1,000								7.32
50083234	TIMMONS ANGELA	6354		14,900					50.00			169.00
50096527	ALPHA OMEGA FINAN	6355		28,750								223.15
50097552	GRIFFIN MELISSA	6356		1,500								10.98
50096635	BELK BAXTER THOMP	6359		220,000								1,609.30
50083963	BAUGHMAN GARY G	6360		1,120								8.19
50099456	DOMINO'S	6369		112,240								851.66
50099960	GARRIS PHILLIP ALLE	6375		33,590								245.71
09321530	CRAFT DEVELOPMEN	6377	18,000									119.70
09321536	CRAFT DEVELOPMEN	6380	18,000									119.70
09321537	CRAFT DEVELOPMEN	6383	18,000									119.70
09321533	CRAFT DEVELOPMEN	6386	18,000									119.70
09321532	CRAFT DEVELOPMEN	6389	18,000									119.70
09321538	CRAFT DEVELOPMEN	6392	18,000									119.70
09321531	CRAFT DEVELOPMEN	6395	18,000									119.70
09321534	CRAFT DEVELOPMEN	6398	18,000									119.70
09321535	CRAFT DEVELOPMEN	6401	18,000									119.70
09321539	CRAFT DEVELOPMEN	6404	18,000									119.70
09321529	CRAFT DEVELOPMEN	6407	18,000									119.70
09321496	TRUE HOMES LLC	6410	18,000									119.70
09321497	TRUE HOMES LLC	6413	18,000									119.70
09321498	TRUE HOMES LLC	6416	18,000									119.70
09143019	GASKINS RUTH E	6419	134,500									894.43
50077363	UNION MEDICAL ASSK	6421		221,323								1,976.78
50074190	CARLTON D M CO	6422		10,120								74.03
50073146	MOORE BRIAN EDWA	6431		8,878								67.36
50101744	DONATOS PIZZA	6437		25,000								182.88
50101289	B K G UTILITY SERVIC	6438		50,000								365.75

RELEASES APRIL 2010

Acct #	Name	Release #	Real Value	Pers. Value	WesleyLL	BakersFF	New SalemFF	WaxhawFF	Wingate	WesleyTT	WesleyLLP	Totals
50068442	CARLTON CONSTRUC	6443		14,340								104.90
Totals-2009			386,500	841,741	1.28	40.21	50.00	-	50.00	1.78	0.18	9,286.52
2008												
50087915	JORDAN WENDI	6347		11,140		40.21						121.70
50093844	GREJDIERU LEAH M	6349		6,868								63.97
50074501	MCLAIN BRIAN STEVE	6352		7,040			50.00					101.50
50097552	GRIFFIN EMMETT	6357		3,948								26.25
50083963	BAUGHMAN GARY G	6361		1,175								8.59
50083234	TIMMONS ANGELA	6366		8,880					50.00			114.96
50099456	DOMINO'S	6370		97,600								740.56
50098523	RORIE GARY	6374		42,124					97.48			441.01
50099960	GARRIS PHILLIP ALLE	6378		29,920								188.97
50074190	CARLTON D M CO	6423		8,800								64.37
50073146	MOORE BRIAN EDWA	6432		9,345								70.90
50068771	HARGETT CRYSTAL D	6439		10,660								80.88
50068442	CARLTON CONSTRUC	6444		12,470								91.22
Totals-2008				249,970	-	40.21	50.00	-	147.48	-	-	2,114.88
2007												
50097552	GRIFFIN EMMETT	6358		3,950								28.09
50083963	BAUGHMAN GARY G	6362		1,180								9.23
50089414	I T C MILLWORK LLC	6365		433,880								3,199.00
H2208002A01	POLK LILLIE REE	6367		10,100					50.00			121.82
50074501	MCLAIN BRIAN STEVE	6371		15,630			50.00					172.25
50074190	CARLTON D M CO	6424		7,650								59.84
50073146	MOORE BRIAN EDWA	6433		10,050								84.30
50068771	HARGETT CRYSTAL D	6440		18,160								152.31
50068442	CARLTON CONSTRUC	6445		10,840								84.79
Totals-2007				511,440	-	-	50.00	-	50.00	-	-	3,911.63
2006												
50083963	BAUGHMAN GARY G	6363		1,260								8.82
50089414	I T C MILLWORK LLC	6366		481,890								3,282.15
50074501	MCLAIN BRIAN STEVE	6372		15,630			44.40					153.87
50074190	CARLTON D M CO	6425		6,650								46.57
50073146	MOORE BRIAN EDWA	6434		10,050								74.96
50068771	HARGETT CRYSTAL D	6441		18,160								135.43
50068442	CARLTON CONSTRUC	6446		9,430								66.04
Totals-2006				543,070	-	-	44.40	-	-	-	-	3,767.84
2005												
50083963	BAUGHMAN GARY G	6364		1,335								9.25
50074501	MCLAIN BRIAN STEVE	6373		15,629			41.00					149.30
50074190	CARLTON D M CO	6426		5,780								40.07
50073146	MOORE BRIAN EDWA	6435		10,700								74.15

RELEASES APRIL 2010

Acct #	Name	Release #	Real Value	Pers. Value	WesleyLL	BakersFF	New SalemFF	WaxhawFF	Wingate	WesleyTT	WesleyLLP	Totals
50068771	HARGETT CRYSTAL C	6442		18,163				50.00				175.86
50068442	CARLTON CONSTRUC	6447		8,200								56.82
Totals-2005			-	59,807	-	-	41.00	50.00	-	-	-	505.45
2004												
50074190	CARLTON D M CO	6427		5,020								32.86
50073146	MOORE BRIAN EDWA	6436		10,700								70.04
50068442	CARLTON CONSTRUC	6446		7,130								46.66
Totals-2004			-	22,850	-	-	-	-	-	-	-	149.56
2003												
50074190	CARLTON D M CO	6428		4,365								28.81
50068442	CARLTON CONSTRUC	6449		6,200								40.82
Totals-2003			-	10,565	-	-	-	-	-	-	-	69.73
2002												
50074190	CARLTON D M CO	6429		3,797								22.58
50068442	CARLTON CONSTRUC	6450		5,392								32.06
Totals-2002			-	9,189	-	-	-	-	-	-	-	54.64
2001												
50074190	CARLTON D M CO	6430		3,302								19.83
50068442	CARLTON CONSTRUC	6451		4,689								27.88
Totals-2001			-	7,991	-	-	-	-	-	-	-	47.51
GRAND TOTALS			624,460	2,256,623	1.28	80.42	235.40	50.00	247.48	1.78	0.18	21,607.50

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: May 17, 2010

Action Agenda Item No. 5/8

(Central Admin. use only)

SUBJECT: DSS Food and Nutrition Services Budget Amendment

DEPARTMENT: Central Administration **PUBLIC HEARING:** No

ATTACHMENT(S):
Budget Amendment

INFORMATION CONTACT:
Matthew Delk, Asst. Manager
Dontae Latson, DSS Director

TELEPHONE NUMBERS:
(Delk) 704-283-3656
(Latson) 704-296-4301

DEPARTMENT'S RECOMMENDED ACTION: Approve Budget Amendment to accept \$133,446 in federal funding in order to hire contract staff for the Food and Nutrition Services program, and authorize the Manager to sign the contracts after legal approval.

BACKGROUND: Due to prevailing economic conditions, the caseload for the Food and Nutrition Services program increased by 68% in the past two years. The State Department of Health and Human Services recently allocated \$133,446 in federal funds to Union County to help handle this increased caseload.

The Union County Department of Social Services currently has a total of 24 employees (full and part time) who work with the Food and Nutrition Services program. Those employees meet with citizens requesting assistance, determine whether or not those citizens meet eligibility standards, and coordinate the application process. The employees also maintain extensive records, and verify continued eligibility for clients already in the program. The clients then receive Electronic Benefit Transfer (EBT) cards that are used to purchase allowable food items. The funds that go to the client EBT accounts come from the federal budget. Due to audit requirements, fraud controls, and other various standards, the workload is extensive and is carefully monitored by the state and federal governments.

Out of the 24 positions, 2 positions (one part time, and one full time) were previously added as a result of federal stimulus funds in the amount of \$49,553. These positions were hired as temporary contract positions, and the stimulus funds are almost depleted. Union County DSS proposes to use the new federal funds in the amount of \$133,446 to maintain the 2 temporary contract positions, and to add one additional temporary contract position. This will give the

department a total of 25 positions for the Food and Nutrition Services program until September 30, 2011, when the 3 proposed temporary position contracts will expire.

This proposal has been approved by the Union County Board of Social Services, and has been approved by NCDHHS, who administers the federal funds. The budget amendment will credit 10453101-4342-1450 (Federal Funding) and will debit 10553101-5381-1450 (Professional Services) in the amount of \$133,446.

FINANCIAL IMPACT: This amendment will allow DSS to contract for 3 positions to support Food and Nutrition Services for an amount not to exceed \$133,446.

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT
Meeting Date: 05/17/2010

Action Agenda Item No. 519
(Central Admin. use only)

SUBJECT: Budget Amendment # 48

DEPARTMENT: Library

PUBLIC HEARING: No

ATTACHMENT(S):
Budget Amendment prepared by April

INFORMATION CONTACT:
Martie Smith

TELEPHONE NUMBERS:
704-283-8184 x222 (office)
704-242-0180 (mobile)

DEPARTMENT'S RECOMMENDED ACTION: On the Consent Agenda, approve Budget Amendment #48.

BACKGROUND: Union Smart Start contracts annually with the Library to fund the Family Literacy Program - a program which teaches parents and caregivers techniques to help develop pre-reading skills in preschool children. In late April, the Smart Start staff assesses its financial status for the current fiscal year to determine whether any funds need to be reallocated. This year there are available funds which Union Smart Start chose to direct to the Library to bolster the Family Literacy Program. This budget amendment would add \$15,105 additional funds to the Library's Smart Start grant budget. The additional funds will be spent on computer equipment, books and supplies to support the Family Literacy program, as shown on the attached budget amendment.

FINANCIAL IMPACT: \$15,105 will be added to the Library budget.

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: 5/17/10

Action Agenda Item No. 511a
(Central Admin. use only)

SUBJECT: Emergency Mass Notification System

DEPARTMENT: Public Health

PUBLIC HEARING: No

ATTACHMENT(S):
Approval email from NC preparedness

INFORMATION CONTACT:
Phillip Tarte

TELEPHONE NUMBERS:
704-296-4801

DEPARTMENT'S RECOMMENDED ACTION: Allow the use of Federal Phase III Pandemic Flu funds for the purchase of a Mass notification system for Union County

BACKGROUND: Earlier in FY 10, the Federal Government release three (3) phases of funding to US States and Territories to prepare and combat the H1N1 strain of influenza presenting in the country. North Carolina's share passed through the North Carolina Office of Public Health Preparedness. These three phases of funding had different spending restrictions including but not limited to staffing, equipment and planning.

Over the past two (2) years, Public Health along with the Union County Sheriff's Dept, Emergency Management and Communications, have been hosting vendors to explore the possibility of a mass communication system for the county. While the systems are not expensive for the service provided, the county has not had the necessary funding to secure such a system.

The department has asked for and has been granted permission (from the North Carolina Office of Public Health Preparedness) to purchase the services of a mass notification system for use in Union County.

The system can be used to blanket the county with emergency messaging or target a precise geographic area and saturate it with thousands of call per hour. It also has the capability to deliver multi-lingual messages via email and texting through tradition routes and utilizing TTY/TDD for the hearing impaired.

The system requires no infrastructure upgrades or purchases. The system is maintained through a service provider utilizing an internet (IP) based interface.

There is no cost to the county for this agenda item.

The contract will contain a termination clause in the event the product is not satisfactory or funding should cease.

FINANCIAL IMPACT: \$37,500 in Federal Pandemic Flu Phase III funds. No cost to the county

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:

From: Jamison, Fred
Sent: Friday, April 30, 2010 4:07 PM
To: 'philliptarte@co.union.nc.us'
Cc: Marshall, Nikki; 'Eleana.Sessoms@dhhs.nc.gov'; Moore, Paula
Subject: Use of 851 funds

Dear Health Director Tarte ,

This is in response to your two Prior Approval (PA) request letter, faxed to the PHP&R office 04/30/10, to use \$40,512 in 851 H1N1 funds to purchase :

- 1) One (1) Code Red Emergency Communications Notification System (including Auto-Dialer functionality), software and associated equipment for direct H1N1 communications to assure communications and completion of H1N1 immunizations, at a total cost of \$37,500.00; and
- 2) One (1) Inventory Control Pro w/ WTD3200, Grip and Training to enable the Health Department to manage, count and track H1N1 inventory/SNS assets, at a total cost of \$3,012.00.

This request has been reviewed and is hereby approved on the understanding and agreement by the Union County Health Department that all this purchased equipment will be property inventoried as H1N1 equipment.

NOTE: IT IS THE RESPONSIBILITY OF THE LOCAL HEALTH DEPARTMENT/DISTRICT, ON ITS OWN AND /OR THROUGH ITS COUNTY PURCHASING OFFICE, TO ASSURE ALL H1N1 PURCHASE ORDERING IS COMPLETED, ALL COMPONENTS OF PURCHASE ORDERS ARE RECEIVED, ALL INSTALLATION AND LABOR COMPLETED (IF APPLICABLE), AND ALL PAYMENTS DUE ON H1N1 PURCHASES AND WORK ARE ISSUED BY NO LATER THAN MAY 31, 2010 - NO EXCEPTIONS.

Fred C. Jamison, Program Manager
PH Preparedness & Response
NC Division of Public Health
225 N. McDowell Street
1902 Mail Service Center
Raleigh, NC 27699-1902
Phone: 919-715-1411
Fax: 919-715-2246

**UNION COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT
Meeting Date: 5/17/10

Action Agenda Item No. 511b
(Central Admin. use only)

SUBJECT: Pandemic Flu Phase III Purchases

DEPARTMENT: Public Health

PUBLIC HEARING: No

ATTACHMENT(S):
Approval Letter

INFORMATION CONTACT:
Phillip Tarte

TELEPHONE NUMBERS:
704-296-4801

DEPARTMENT'S RECOMMENDED ACTION: Allow the purchase of the following items

BACKGROUND:

Earlier in FY 10, the Federal Government release three (3) phases of funding to US States and Territories to prepare and combat the H1N1 strain of influenza presenting in the country. North Carolina's share passed through the North Carolina Office of Public Health Preparedness. These three phases of funding had different spending restrictions including but not limited to staffing, equipment and planning.

The purpose of this abstract is to provide signage for local flu initiatives provided by the agency. The largest of these is the purchase of an electronic message board for installation on the façade at Union Village to display H1N1, flu and general information.

All Federal funds are to be utilized by May 31, 2010. There are no carry over funds; all will revert.

The sign will remain in the possession of the county in the anticipation that the agency relocates.

The Health Department has been granted permission to utilize Pandemic Phase III funds by the NC Office of Public Health Preparedness for the purchase of the items listed below:

- 1) One (1) 20mm Outdoor LED Full Color Sign (including additional electrical and installation) to communicate information concerning H1N1, at a total cost of \$33,487.00 ;
- 2) One (1) Tricolor Indoor Commercial Display to communicate information concerning H1N1, at a total cost of \$2,080.00;
- 3) Six (6) Magnetic Signs to communicate information concerning H1N1, at a total cost of

\$228.00 ;

4) Eight (8) Double-sided Sandwich Boards to communicate information concerning H1N1, at a total cost of \$1,936.00;

5) Six (6) Sign Panel Frames per Sign set to communicate information concerning H1N1, at a total cost of \$1,476.00; and

6) Twelve (12) Double-sided Dry Erase Easels to communicate information concerning H1N1, at a total cost of \$598.00.

FINANCIAL IMPACT: \$39,805 in Federal Pandemic Flu Phase III funds. No cost to the county.

Legal Dept. Comments if applicable: _____

Finance Dept. Comments if applicable: _____

Manager Recommendation:

Dear Health Director Tarte ,

This is in response to your Prior Approval (PA) request letter, fax ed to the PHP&R office 0 5/05 /10 , to use a total of \$ 39,805.00 in 851 H1N1 funds to purchas e :

- 1) One (1) 20mm Outdoor LED Full Color Sign (including additional electrical and installation) to communicate information concerning H1N1, at a total cost of \$33,487.00 ;
- 2) One (1) Tricolor Indoor Commercial Display to communicate information concerning H1N1, at a total cost of \$2,080.00;
- 3) Six (6) Magnetic Signs to communicate information concerning H1N1, at a total cost of \$228.00 ;
- 4) Eight (8) Double-sided Sandwich Boars to communicate information concerning H1N1, at a total cost of \$1,936.00;
- 5) Six (6) Sign Panel Frames per Sign set to communicate information concerning H1N1, at a total cost of \$1,476.00; and
- 6) Twelve (12) Double-sided Dry Erase Easels to communicate information concerning H1N1, at a total cost of \$598.00.

This proposal is understood by PHP&R to represent that all the above equipment and supply items, to be paid for with H1N1 funds, will be used for H1N1 activities primarily and related PH preparedness and response activities, not general Health Department use.

This request has been reviewed and is hereby approved on the understanding and agreement by the Union County Health Department that all th ese purchased items will be property inventoried as H1N1 equipment/supplies.

NOTE: IT IS THE RESPONSIBILITY OF THE LOCAL HEALTH DEPARTMENT/DISTRICT, ON ITS OWN AND/OR THROUGH ITS COUNTY PURCHASING OFFICE, TO ASSURE ALL H1N1 PURCHASE ORDERING IS COMPLETED, ALL COMPONENTS OF PURCHASE ORDERS ARE RECEIVED, ALL INSTALLATION AND LABOR COMPLETED (IF APPLICABLE), AND ALL PAYMENTS DUE ON H1N1 PURCHASES AND WORK ARE ISSUED BY NO LATER THAN MAY 31, 2010 - NO EXCEPTIONS.

Fred C. Jamison, Program Manager
PH Preparedness & Response
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