

UNION COUNTY, NORTH CAROLINA
2026-2027
CAPITAL PROJECT ORDINANCE #273C

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF UNION COUNTY, NORTH CAROLINA:

Section I. That for the purpose of providing funds, together with any other previously appropriated available funds, for the following projects:

Sheriff's Office Expansion
Emergency Services Complex
Facilities Repair & Renovation

Including the replacement of equipment, the acquisition and construction of new facilities, the acquisition and installation of necessary furnishings and equipment, and the acquisition of interests in real property as required, therefore a reduction in the General Fund in the amount of \$97,018 is hereby appropriated, resulting in a revised total cost of \$46,066,633.

Section II. That it is estimated that the following revenues will be available during the construction period to meet the appropriations in Section I, as set forth in the following schedule:

Transfer from General Fund	\$ 1,874,384
GO Bond Proceeds	\$ 43,539,059
Investment Earnings from Bond Proceeds	\$ 653,633
Total	\$ 46,066,633

Section III. The attached CPO #273C chart is incorporated herein showing appropriations to date, additions as of this capital project ordinance, and the total appropriation.

Section IV. That the finance officer is authorized from time to time to transfer as a loan from the General Fund or unspent County proceeds in the Capital Projects Funds, cash in an amount necessary to meet obligations until such time as financing is arranged, at which time repayment will be made and the finance officer is authorized to sign the Declaration of Official Intent to Reimburse Expenditures as required by Internal Revenue Service regulations.

Section V. That the finance officer is authorized at the time of project completion to close out the capital project and remove it from the general ledger.

Section VI. This capital project ordinance is adopted and effective this 20th day of July 2026.

ATTEST:

Lynn G. West,
Clerk to the Board

Brian Helms, Chair, Union County
Board of Commissioners

CAPITAL PROJECT ORDINANCE AMENDMENT

BUDGET				REQUESTED BY			
General CIP				Brian Matthews			
FISCAL YEAR				DATE			
FY 2027				July 20, 2026			
PROJECT SOURCES				PROJECT USES			
Source Description and Code	Project To Date	Requested Amendment	Revised Project	Project Description and Code	Project To Date	Requested Amendment	Revised Project
IFT from General Fund	1,971,402	(97,018)	1,874,384	Sheriff's Office Expansion	27,592,166	(25,680)	27,566,486
General Obligation Bond Proceeds	43,539,059	-	43,539,059	Emergency Services Complex	16,461,160	(71,338)	16,389,822
Investment Earnings from Bond Proceeds	653,190	-	653,190	Facilities R&R	2,110,325	-	2,110,325
Total	46,163,651	(97,018)	46,066,633	Total	46,163,651	(97,018)	46,066,633

EXPLANATION: Redirecting existing project funds to meet the capital needs for FY 2027

DATE: 7/20/2026

APPROVED BY:

Bd of Comma/County Manager
Lynn West/Clerk to the Board

FOR FINANCE POSTING PURPOSES ONLY							
PROJECT SOURCES				PROJECT USES			
Source Description and Code	Project To Date	Requested Amendment	Revised Project	Project Description and Code	Project To Date	Requested Amendment	Revised Project
Sheriff's Office Expansion				Sheriff's Office Expansion			
IFT from General Fund 40080080-4010	460,742	(25,680)	435,062	Professional Services 40080080-5381	80,000	-	80,000
GO Bond Proceeds 40080080-4710	26,969,274	-	26,969,274	Buildings and Improvements 40080080-5580	27,512,166	(25,680)	27,486,486
Investment Earnings from Bond Proceeds 40080080-4812	162,150	-	162,150				
Emergency Services Complex				Emergency Services Complex			
Investment Earnings from Bond Proceeds 40080109-4812	491,040	-	491,040	Buildings and Improvements 40080109-5580	16,415,120	(71,338)	16,343,782
GO Bond Proceeds 40080109-4710	14,859,984	-	14,859,984	Buildings and Improvements 40080109-5015	25,828	-	25,828
IFT from General Fund 40080109-4010	1,110,136	(71,338)	1,038,798	Buildings and Improvements 40080109-5714	20,212	-	20,212
Facilities R&R				Facilities R&R			
IFT from General Fund 40080069-4010	400,524	-	400,524	Buildings and Improvements 40080069-5580	2,110,325	-	2,110,325
IFT from General Fund 40080069-4710	1,709,801	-	1,709,801				
Total	46,163,651	(97,018)	46,066,633	Total	46,163,651	(97,018)	46,066,633

Prepared By JBH
Posted By _____
Date _____

Number CPO - 273C