

**UNION COUNTY, NORTH CAROLINA**  
**2025-2026**  
**CAPITAL PROJECT ORDINANCE #347E**

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

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

**Annual Operating R&R Projects**

- Facilities Operating Capital
- Facilities Replacement & Renewal
- UCSO Operating Capital
- UCSO Replacement & Renewal
- Parks and Rec Replacement & Renewal
- Cane Creek Campground
- SPCC Maintenance
- SPCC Technology
- SPCC HVAC, Security, Other

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, this amendment provides for a reallocation of funding within the project by decreasing transfers from the General Fund in the amount of \$153,973 and increasing general obligation bond proceeds by the same amount, with no change to the total project cost of \$3,164,915.

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:

|                                      |              |
|--------------------------------------|--------------|
| Interfund Transfer from General Fund | \$ 2,984,182 |
| USDA                                 | \$ 26,760    |
| GO Bond Proceeds                     | \$ 153,973   |

Section III. The attached CPO #347E chart is incorporated herein showing appropriations to date, reduction to UCSO Operating Capital 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 on this 4th day of May 2026.

ATTEST:

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

\_\_\_\_\_  
Chair,  
Union County Board of Commissioners

**CAPITAL PROJECT ORDINANCE AMENDMENT**

BUDGET General CIP Fund REQUESTED BY Beverly Liles  
 FISCAL YEAR FY 2026 DATE May 4, 2026

**PROJECT SOURCES**

| Source Description and Code | Project To Date  | Requested Amendment | Revised Project  |
|-----------------------------|------------------|---------------------|------------------|
| IFT from General Fund       | 3,138,155        | (153,973)           | 2,984,182        |
| USDA Funding                | 26,760           | -                   | 26,760           |
| GO Bond Proceeds            | -                | 153,973             | 153,973          |
| <b>Total</b>                | <b>3,164,915</b> | <b>-</b>            | <b>3,164,915</b> |

**PROJECT USES**

| Project Description and Code     | Project To Date  | Requested Amendment | Revised Project  |
|----------------------------------|------------------|---------------------|------------------|
| R&R projects for General Capital | 2,789,915        | -                   | 2,789,915        |
| R&R projects for SPCC            | 375,000          | -                   | 375,000          |
| <b>Total</b>                     | <b>3,164,915</b> | <b>-</b>            | <b>3,164,915</b> |

EXPLANATION: Change funding sources to reduce future arbitrage rebate liabilities.

DATE: 5/4/2026

APPROVED BY:

BOCC/County Manager  
Lynn West/Clerk to the Board

**FOR FINANCE POSTING PURPOSES ONLY**

**PROJECT SOURCES**

| Source Description and Code                    | Project To Date  | Requested Amendment | Revised Project  |
|--|------------------|---------------------|------------------|
| <b>Facilities Operating Capital</b>            |                  |                     |                  |
| IFT from General Fund<br>40080131-4010-52024   | 575,000          | -                   | 575,000          |
| IFT from General Fund<br>40080131-4860-52024   | 26,760           | -                   | 26,760           |
| <b>Facilities Replacement &amp; Renewal</b>    |                  |                     |                  |
| IFT from General Fund<br>40080069-4010-52024   | 950,000          | -                   | 950,000          |
| <b>UCSO Operating Capital</b>                  |                  |                     |                  |
| IFT from General Fund<br>40080132-4010-52024   | 20,422           | -                   | 20,422           |
| <b>UCSO Replacement &amp; Renewal</b>          |                  |                     |                  |
| IFT from General Fund<br>40080135-4010-52024   | 113,733          | -                   | 113,733          |
| <b>UCSO Replacement &amp; Renewal</b>          |                  |                     |                  |
| IFT from General Fund<br>40080135-4010-52023   | 175,000          | -                   | 175,000          |
| <b>UCSO Replacement &amp; Renewal</b>          |                  |                     |                  |
| IFT from General Fund<br>40080135-4010-52022   | 100,000          | -                   | 100,000          |
| <b>UCSO Replacement &amp; Renewal</b>          |                  |                     |                  |
| IFT from General Fund<br>40080135-4010         | 579,000          | -                   | 579,000          |
| <b>Parks and Rec Replacement &amp; Renewal</b> |                  |                     |                  |
| IFT from General Fund<br>40080134-4010-52024   | 150,000          | (150,000)           | -                |
| GO Bond Proceeds<br>40080134-4710-52024        | -                | 150,000             | 150,000          |
| <b>Cane Creek Campground</b>                   |                  |                     |                  |
| IFT from General Fund<br>40080120-4010-52024   | 100,000          | (3,973)             | 96,027           |
| GO Bond Proceeds<br>40080120-4710-52024        | -                | 3,973               | 3,973            |
| <b>SPCC Maintenance</b>                        |                  |                     |                  |
| IFT from General Fund<br>40080067-4010-52024   | 100,000          | -                   | 100,000          |
| <b>SPCC Technology</b>                         |                  |                     |                  |
| IFT from General Fund<br>40080076-4010-52024   | 175,000          | -                   | 175,000          |
| <b>SPCC HVAC, Security, Other</b>              |                  |                     |                  |
| IFT from General Fund<br>40080077-4010-52024   | 100,000          | -                   | 100,000          |
| <b>Total</b>                                   | <b>3,164,915</b> | <b>-</b>            | <b>3,164,915</b> |

**PROJECT USES**

| Project Description and Code                           | Project To Date  | Requested Amendment | Revised Project  |
|--|------------------|---------------------|------------------|
| <b>Facilities Operating Capital</b>                    |                  |                     |                  |
| Building & Improvements<br>40080131-5351-52024         | 26,760           | -                   | 26,760           |
| Building & Improvements<br>40080131-5580-52024         | 575,000          | -                   | 575,000          |
| <b>Facilities Replacement &amp; Renewal</b>            |                  |                     |                  |
| Building & Improvements<br>40080069-5580-52024         | 950,000          | -                   | 950,000          |
| <b>UCSO Operating Capital</b>                          |                  |                     |                  |
| Building & Improvements<br>40080132-5580-52024         | 20,422           | -                   | 20,422           |
| <b>UCSO Replacement &amp; Renewal</b>                  |                  |                     |                  |
| Building & Improvements<br>40080135-5580-52024         | 113,733          | -                   | 113,733          |
| <b>UCSO Replacement &amp; Renewal</b>                  |                  |                     |                  |
| Building & Improvements<br>40080135-5580-52023         | 175,000          | -                   | 175,000          |
| <b>UCSO Replacement &amp; Renewal</b>                  |                  |                     |                  |
| Building & Improvements<br>40080135-5580-52022         | 100,000          | -                   | 100,000          |
| <b>UCSO Replacement &amp; Renewal</b>                  |                  |                     |                  |
| Building & Improvements<br>40080135-5580               | 579,000          | -                   | 579,000          |
| <b>Parks and Rec Replacement &amp; Renewal</b>         |                  |                     |                  |
| Building & Improvements<br>40080134-5580-52024         | 150,000          | -                   | 150,000          |
| <b>Cane Creek Campground</b>                           |                  |                     |                  |
| Building & Improvements<br>40080120-5580-52024         | 100,000          | -                   | 100,000          |
| <b>SPCC Maintenance</b>                                |                  |                     |                  |
| Payment to Other Gov't Agencies<br>40080067-5630-52024 | 100,000          | -                   | 100,000          |
| <b>SPCC Technology</b>                                 |                  |                     |                  |
| Payment to Other Gov't Agencies<br>40080076-5630-52024 | 175,000          | -                   | 175,000          |
| <b>SPCC HVAC, Security, Other</b>                      |                  |                     |                  |
| Payment to Other Gov't Agencies<br>40080077-5630-52024 | 100,000          | -                   | 100,000          |
| <b>Total</b>   | <b>3,164,915</b> | <b>-</b>            | <b>3,164,915</b> |

Prepared By EC  
 Posted By \_\_\_\_\_  
 Date \_\_\_\_\_

Number CPO - 347E