

**UNION COUNTY, NORTH CAROLINA**  
**2025-2026**  
**CAPITAL PROJECT ORDINANCE #305A**

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 \$250,000 and increasing general obligation bond proceeds by the same amount, with no change to the total project cost of \$2,500,000.

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

Interfund Transfer from:	
General Fund	\$ 2,250,000
GO Bond Proceeds	\$ 250,000

Section III. The attached CPO #305A 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 4<sup>th</sup> 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	2,500,000	(250,000)	2,250,000
GO Bond Proceeds	-	250,000	250,000
<b>Total</b>	<b>2,500,000</b>	<b>-</b>	<b>2,500,000</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
R&R projects for General Capital	2,125,000	(250,000)	1,875,000
R&R projects for SPCC	375,000	-	375,000
<b>Total</b>	<b>2,500,000</b>	<b>(250,000)</b>	<b>2,250,000</b>

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

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

APPROVED BY: \_\_\_\_\_  
Bd of Comma/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 40080131-4010-52023	575,000	-	575,000
<b>Facilities Replacement &amp; Renewal</b>			
IFT from General Fund 40080069-4010-52023	950,000	-	950,000
<b>UCSO Operating Capital</b>			
IFT from General Fund 40080132-4010-52023	175,000	-	175,000
<b>UCSO Replacement &amp; Renewal</b>			
IFT from General Fund 40080135-4010-52023	175,000	-	175,000
<b>Parks and Rec Replacement &amp; Renewal</b>			
IFT from General Fund 40080134-4010-52023	150,000	(150,000)	-
IFT from General Fund 40080134-4710-52023	-	150,000	150,000
<b>Cane Creek Campground</b>			
IFT from General Fund 40080120-4010-52023	100,000	(100,000)	-
IFT from General Fund 40080120-4710-52023	-	100,000	100,000
<b>SPCC Maintenance</b>			
IFT from General Fund 40080067-4010-52023	100,000	-	100,000
<b>SPCC Technology</b>			
IFT from General Fund 40080076-4010-52023	175,000	-	175,000
<b>SPCC HVAC, Security, Other</b>			
IFT from General Fund 40080077-4010-52023	100,000	-	100,000
<b>Total</b>	<b>2,500,000</b>	<b>-</b>	<b>2,500,000</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
<b>Facilities Operating Capital</b>			
Building & Improvements 40080131-5580-52023	575,000	-	575,000
<b>Facilities Replacement &amp; Renewal</b>			
Building & Improvements 40080069-5580-52023	950,000	-	950,000
<b>UCSO Operating Capital</b>			
Building & Improvements 40080132-5580-52023	175,000	-	175,000
<b>UCSO Replacement &amp; Renewal</b>			
Building & Improvements 40080135-5580-52023	175,000	-	175,000
<b>Parks and Rec Replacement &amp; Renewal</b>			
Building & Improvements 40080134-5580-52023	150,000	-	150,000
<b>Cane Creek Campground</b>			
Building & Improvements 40080120-5580-52023	100,000	-	100,000
<b>SPCC Maintenance</b>			
Payment to Other Gov't Agencies 40080067-5630-52023	100,000	-	100,000
<b>SPCC Technology</b>			
Payment to Other Gov't Agencies 40080076-5630-52023	175,000	-	175,000
<b>SPCC HVAC, Security, Other</b>			
Payment to Other Gov't Agencies 40080077-5630-52023	100,000	-	100,000
<b>Total</b>	<b>2,500,000</b>	<b>-</b>	<b>2,500,000</b>

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

Number CPO - 305A