

**UNION COUNTY, NORTH CAROLINA**  
**2026-2027**  
**CAPITAL PROJECT ORDINANCE #344E**

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:

Economic Development Food & Innovation Center (previously known as BARN)

Including the acquisition and construction of new facilities, the acquisition and installation of necessary furnishings and equipment and the acquisition of interests in real property required therefore and additional \$500,000 is hereby appropriated for a total of \$17,992,641.

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 EDC General Fund          | \$7,447,087 |
| State Grant Funding                     | \$5,000,000 |
| Golden Leaf Foundation Award            | \$1,000,000 |
| Transfer from General Fund              | \$1,482,003 |
| North Carolina Tobacco Trust Fund Grant | \$ 500,000  |
| Investment Earnings on Bond Funds       | \$ 643,396  |
| State Grant Investment Earnings         | \$ 109,196  |
| Intergovernmental Revenue (Wingate)     | \$1,810,959 |

Section III. The attached CPO #344E 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                                                                         |                 | General Capital Fund |                 | REQUESTED BY                      |                 | Brian Matthews      |                 |
|--------------------------------------------------------------------------------|-----------------|----------------------|-----------------|-----------------------------------|-----------------|---------------------|-----------------|
| FISCAL YEAR                                                                    |                 | FY 2027              |                 | DATE                              |                 | 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 |
| General Capital Fund                                                           |                 |                      | -               | General Capital Fund              |                 |                     |                 |
| IFT From EDC General Fund                                                      | 947,087         |                      | 947,087         | EDC Food Innovation Center (BARN) | 17,492,641      | 500,000             | 17,992,641      |
| IFT from EDC Fund (from previously issued 2019A bonds and investment earnings) | 6,500,000       |                      | 6,500,000       |                                   |                 |                     |                 |
| Investment Earnings on Bond Funds                                              | 643,396         |                      | 643,396         |                                   |                 |                     |                 |
| Investment Earnings on State Grant                                             | 109,196         |                      | 109,196         |                                   |                 |                     |                 |
| IFT from General Fund                                                          | 982,003         | 500,000              | 1,482,003       |                                   |                 |                     |                 |
| Town of Wingate Intergovernmental Revenue for Road                             | 1,810,959       |                      | 1,810,959       |                                   |                 |                     |                 |
| State Grant Funding                                                            | 5,000,000       |                      | 5,000,000       |                                   |                 |                     |                 |
| Donations - Golden Leaf Award                                                  | 1,000,000       |                      | 1,000,000       |                                   |                 |                     |                 |
| Donations - NC Tobacco Trust Fund                                              | 500,000         |                      | 500,000         |                                   |                 |                     |                 |
| Total                                                                          | 17,492,641      | 500,000              | 17,992,641      | Total                             | 17,492,641      | 500,000             | 17,992,641      |

EXPLANATION: Economic Development Food and Innovation Center (formerly BARN) - appropriate additional equipment funding per the FY27 Adopted CIP

DATE: 7/20/2026

APPROVED BY: Bd of Comm/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 |
| EDC-BARN Project                                                         |                 |                     |                 | EDC-BARN Project                                                    |                 |                     |                 |
| IFT From EDC General Fund                                                | 947,087         |                     | 947,087         | Buildings and Improvements                                          | 10,700,353      | 500,000             | 11,200,353      |
| 40080187-4010                                                            |                 |                     |                 | 40080187-5580                                                       |                 |                     |                 |
| IFT from EDC Fund (from previously issued bonds and investment earnings) | 6,500,000       |                     | 6,500,000       | Payments to Other Governmental Agencies (for Lease and Scholarship) | 15,001          |                     | 15,001          |
| 40080187-4010                                                            |                 |                     |                 | 40080187-5630                                                       |                 |                     |                 |
| Investment Earnings on Bond Funds                                        | 643,396         |                     | 643,396         | General Manager salary                                              | 106,951         |                     | 106,951         |
| 40080187-4812                                                            |                 |                     |                 | 40080187-5121                                                       |                 |                     |                 |
| IFT From General Fund                                                    | 982,003         | 500,000             | 1,482,003       | General Manager 401k reg                                            | 5,348           |                     | 5,348           |
| 40080187-4010                                                            |                 |                     |                 | 40080187-5134                                                       |                 |                     |                 |
| State Grant Funding (investment earnings)                                | 109,196         |                     | 109,196         | General Manager FICA                                                | 8,082           |                     | 8,082           |
| 40080187-4810-11050                                                      |                 |                     |                 | 40080187-5131                                                       |                 |                     |                 |
| Town of Wingate Invergovernmental Revenue for Road                       | 1,810,959       |                     | 1,810,959       | General Manager Retirement Reg                                      | 15,138          |                     | 15,138          |
| 40080187-4280                                                            |                 |                     |                 | 40080187-5136                                                       |                 |                     |                 |
|                                                                          |                 |                     |                 | General Manager SEPA                                                | 4,064           |                     | 4,064           |
|                                                                          |                 |                     |                 | 40080187-5173                                                       |                 |                     |                 |
|                                                                          |                 |                     |                 | General Manager Health Insurance                                    | 25,479          |                     | 25,479          |
|                                                                          |                 |                     |                 | 40080187-5183                                                       |                 |                     |                 |
|                                                                          |                 |                     |                 | General Manager Dental Ins                                          | 962             |                     | 962             |
|                                                                          |                 |                     |                 | 40080187-5187                                                       |                 |                     |                 |
|                                                                          |                 |                     |                 | General Manager Workers Comp                                        | 987             |                     | 987             |
|                                                                          |                 |                     |                 | 40080187-5182                                                       |                 |                     |                 |
|                                                                          |                 |                     |                 | General Manager Phone Allowance                                     | 1,080           |                     | 1,080           |
|                                                                          |                 |                     |                 | 40080187-5129                                                       |                 |                     |                 |
| State Grant Funding                                                      | 5,000,000       |                     | 5,000,000       | Buildings and Improvements - State Grant Funded                     | 5,021,681       |                     | 5,021,681       |
| 40080187-4499-11050                                                      |                 |                     |                 | 40080187-5580-11050                                                 |                 |                     |                 |
|                                                                          |                 |                     |                 | Professional Services - State Grant Funded                          | 87,515          |                     | 87,515          |
|                                                                          |                 |                     |                 | 40080187-5381-11050                                                 |                 |                     |                 |
| Golden Leaf Award                                                        | 1,000,000       |                     | 1,000,000       | Equipment - Golden Leaf Award                                       | 1,000,000       |                     | 1,000,000       |
| 40080187-4840-11106                                                      |                 |                     |                 | 40080187-5550-11106                                                 |                 |                     |                 |
| NC Tobacco Trust Fund Commission                                         | 500,000         |                     | 500,000         | Equipment - NC Tobacco Trust Fund Comm                              | 500,000         |                     | 500,000         |
| 40080187-4840-11107                                                      |                 |                     |                 | 40080187-5550-11107                                                 |                 |                     |                 |
| Total                                                                    | 17,492,641      | 500,000             | 17,992,641      | Total                                                               | 17,492,641      | 500,000             | 17,992,641      |

Prepared By KG

Posted By

Date

Number CPO - 344E