

**UNION COUNTY, NORTH CAROLINA**  
**2025-2026**  
**CAPITAL PROJECT ORDINANCE #239B**

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:

Radio Towers – SW Union

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 appropriates a funding source change within the project by reducing bond proceeds in the amount of \$1,156,353 and increasing the transfer from the General Fund by the same amount, resulting in no net change to the total project cost of \$2,220,335.

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	\$1,156,353
GO Bond Proceeds	\$1,063,982

Section III. The attached CPO #239B 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 CPO  
 FISCAL YEAR FY 2026

REQUESTED BY Beverly Liles  
 DATE May 4, 2026

**PROJECT SOURCES**

Source Description and Code	Project To Date	Requested Amendment	Revised Project
IFT from General Fund	-	1,156,353	1,156,353
GO Bond Proceeds	2,220,335	(1,156,353)	1,063,982
<b>Total</b>	<b>2,220,335</b>	<b>-</b>	<b>2,220,335</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
Radio Towers	2,220,335	-	2,220,335
			-
<b>Total</b>	<b>2,220,335</b>	<b>-</b>	<b>2,220,335</b>

EXPLANATION: Transfer fundings sources on the Radio Tower project to reduce arbitrage rebate liabilities.

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

APPROVED BY: \_\_\_\_\_  
 Bd of Comm/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
40080105-4010 IFT from General Fund	-	1,156,353	1,156,353
40080105-4717 GO Bond Proceeds Premiums	2,220,335	(1,156,353)	1,063,982
<b>Total</b>	<b>2,220,335</b>	<b>-</b>	<b>2,220,335</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
40080105-5550 Radio Towers	2,220,335	-	2,220,335
<b>Total</b>	<b>2,220,335</b>	<b>-</b>	<b>2,220,335</b>

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

Number CPO - 239B