

**UNION COUNTY, NORTH CAROLINA
FISCAL YEAR 2025-2026
CAPITAL PROJECT ORDINANCE #367D**

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
- 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 \$90,869, increasing general obligation bond proceeds by \$15,203, and increasing general obligation bond premium by \$75,666, with no change to the total project cost of \$2,440,900.

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	\$ 2,350,031
GO Bond Proceeds	\$ 15,203
GO Bond Proceeds Premium	\$ 75,666

Section III. The attached CPO #367D 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 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	2,440,900	(90,869)	2,350,031
GO Bonds Proceeds	-	15,203	15,203
GO Bond Proceeds Premiums	-	75,666	75,666
Total	2,440,900	-	2,440,900

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
R&R projects for General Capital	2,050,000	-	2,050,000
R&R projects for SPCC	390,900	-	390,900
Total	2,440,900	-	2,440,900

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
Facilities Operating Capital			
IFT from General Fund 40080131-4010-52025	630,000	-	630,000
Facilities Replacement & Renewal			
IFT from General Fund 40080069-4010-52025	1,120,000	-	1,120,000
UCSO Operating Capital			
IFT from General Fund 40080132-4010-52025	-	-	-
UCSO Replacement & Renewal			
IFT from General Fund 40080135-4010-52025	-	-	-
Parks and Rec Replacement & Renewal			
IFT from General Fund 40080134-4010-52025	175,000	(90,869)	84,131
GO Bond Proceeds 40080134-4710-52025	-	15,203	15,203
GO Bond Proceeds Premiums 40080134-4717-52025	-	75,666	75,666
CC Campground Replacement & Renewal			
IFT from General Fund 40080120-4010-52025	125,000	-	125,000
SPCC Maintenance			
IFT from General Fund 40080067-4010-52025	115,900	-	115,900
SPCC Technology			
IFT from General Fund 40080076-4010-52025	175,000	(175,000)	-
Investment Earnings 40080076-4812-52025	-	175,000	175,000
SPCC HVAC, Security, Other			
IFT from General Fund 40080077-4010-52025	100,000	-	100,000
Total	2,440,900	-	2,440,900

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
Facilities Operating Capital			
Building & Improvements 40080131-5580-52025	630,000	-	630,000
Facilities Replacement & Renewal			
Building & Improvements 40080069-5580-52025	1,120,000	-	1,120,000
UCSO Operating Capital			
Building & Improvements 40080132-5580-52025	-	-	-
UCSO Replacement & Renewal			
Building & Improvements 40080135-5580-52025	-	-	-
Parks and Rec Replacement & Renewal			
Building & Improvements 40080134-5580-52025	175,000	-	175,000
CC Campground Replacement & Renewal			
Building & Improvements 40080120-5580-52025	125,000	-	125,000
SPCC Maintenance			
Payment to Other Gov't Agencies 40080067-5630-52025	115,900	-	115,900
SPCC Technology			
Payment to Other Gov't Agencies 40080076-5630-52025	175,000	-	175,000
SPCC HVAC, Security, Other			
Payment to Other Gov't Agencies 40080077-5630-52025	100,000	-	100,000
Total	2,440,900	-	2,440,900

Prepared By EC
Posted By _____
Date _____

Number CPO - 367D