

**Special Revenue Ordinance 74A
for Federal Forfeited Property Revenues**

BE IT ORDAINED by the Board of County Commissioners of Union County, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following special revenue project ordinance is hereby adopted:

Section 1: This ordinance is to budget expenditures to be funded from revenues received from the sale of Federal Forfeited Property disbursed by the federal government to the Union County Sheriff's Office.

Section 2: The officers of this unit are hereby directed to proceed with administering the revenues received from the sale of Federal forfeited property within the terms of the guidelines as set forth by federal, state, and local governments, Generally Accepted Accounting Principles (GAAP), and the budget contained herein.

Section 3: The following amounts are appropriated for the project and authorized for expenditures:

Expenditure Funds:	
Periodicals, Books, & Other Pub	\$ 17,400
Medical Supplies & Equipment	\$ 14,057
Printing and Office Supplies	\$ 86,743
Office Computer Equipment	\$ 38,582
Tools and Supplies	\$ 490,611
Miscellaneous	\$ 1,484
Travel Subsistence	\$ 1,200
Education Expenses	\$ 26,915
Telephone & Communications	\$ 526
Postage	\$ 92
Maint & Repairs – Buildings	\$ 76,095
Maint & Repairs – Equipment	\$ 9,570
Maint Agreements-Comp Soft	\$ 137,698
Maint & Repairs-Land & Improv	\$ 7,528
Advertising/Emp Recognition	\$ 128
Professional Services	\$ 30,472
Medical Services	\$ 40
Vehicles	\$ 199,157
Other Equipment	\$ 603,297
Land & Improvements	\$ 20,514
Buildings & Improvements	\$ 473,499
Contingency	\$ 347,200
TOTAL EXPENDITURES	\$ 2,582,808

Section 4: The following revenues are anticipated to be available to complete the project:

Revenue Funds:	
IFT From General Fund	\$ 96,596
Investment Earnings	\$ 74,313
Misc Rev-Fed Forf Prop-JA	\$ 2,306,468
Misc Rev-Fed Forf Prop-TA	\$ 105,431
TOTAL REVENUES	\$ 2,582,808

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records.

Section 6: Copies of this special revenue ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to the Board of County Commissioners.

Section 7: At the completion of this special revenue ordinance the Finance Officer is hereby directed to close out the Special Revenue Ordinance.

Section 8: The County Manager is hereby authorized to transfer revenues and appropriations within an ordinance as contained herein.

ATTEST:

Lynn G. West,
Clerk to the Board

Melissa Merrell, Chair
Union County Board of Commissioners

SPECIAL REVENUE ORDINANCE AMENDMENT

BUDGET General SRO Fund
 FISCAL YEAR FY 2025

REQUESTED BY Sheriff's Office
 DATE June 16, 2025

PROJECT SOURCES

Source Description and Code	Project To Date	Requested Amendment	Revised Project
Fines & Forfeitures Revenue	2,252,255	159,644	2,411,899
Investment Revenue	44,510.00	29,803	74,313
Fund Transfers	96,596.00	-	96,596
	<u>2,393,361</u>	<u>189,447</u>	<u>2,582,808</u>

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
Operating Expenses	849,694	89,447	939,141
Capital Outlay	1,196,467	100,000	1,296,467
Contingency	347,200	-	347,200
	<u>2,393,361</u>	<u>189,447</u>	<u>2,582,808</u>

EXPLANATION: To recognize and appropriate \$189,447 in revenue to Capital Outlay and Operating Expenses for the purchase of equipment for the UCSD Crime Lab and cover the purchase of tools and supplies in accordance with the terms and guidelines of this funding.

DATE: 6/16/2025

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
30029211-4010-IFT Fr Gen Fund	96,596		96,596
30029211-4810-Invest Earnings	44,510	29,803	74,313
30029211-4870-Misc Rev-Fed- FFA	1,906,824	159,644	2,066,468
30029211-4871-Misc Rev-FFA Prop Tx	105,431		105,431
30029211-4870-11610-Misc Rev-Fed FFA	240,000		240,000

References:
 SRO 74 5/2/2022

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
30029211-5233-Periodicals Books & Other	17,400		17,400
30029211-5239-Med Supplies and Equip	14,057		14,057
30029211-5260-Printing and Off Supplies	86,743		86,743
30029211-5265-Off Computer Equip	38,582		38,582
30029211-5290-Tools and Supplies	401,164	89,447	490,611
30029211-5299-Miscellaneous	1,484		1,484
30029211-5312-Travel Subsistence	1,200		1,200
30029211-5313-Education Expenses	26,915		26,915
30029211-5321-Telephone and Comm	526		526
30029211-5325-Postage	92		92
30029211-5351-Maint & Repairs-Buildings	76,095		76,095
30029211-5352-Maint & Repairs-Equip	9,570		9,570
30029211-5354-Maint Agreemnts-Comp. Soft	137,698		137,698
30029211-5356-Maint & Rep-Land & Imprvs	7,528		7,528
30029211-5370-Advertising/Emp Recognition	128		128
30029211-5381-Professional Services	30,472		30,472
30029211-5383-Medical Services	40		40
30029211-5540-Vehicles	199,157		199,157
30029211-5550-Other Equipment	503,297	100,000	603,297
30029211-5570-Land and Improvements	20,514		20,514
30029211-5580-Bldgs and Improvements	233,499		233,499
30029211-5920-Contingency	347,200		347,200
30029211-5580-11610-Bldgs and Improvements	240,000		240,000

2,393,361 189,447 2,582,808

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Prepared By GA
 Posted By _____
 Date _____

Number SRO 74A