

**UNION COUNTY, NORTH CAROLINA**  
**2025-2026**  
**CAPITAL PROJECT ORDINANCE #273B**

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:

Sheriff's Office Expansion

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 \$330,742 and increasing the transfer from the General Fund by the same amount, resulting in no net change to the total project cost of \$27,592,166.

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	\$460,742
GO Bond Proceeds	\$26,969,274
Investment Earnings from Bond Proceeds	\$162,150

Section III. The attached CPO #273B 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 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	130,000	330,742	460,742
General Obligation Bond Proceeds	27,300,016	(330,742)	26,969,274
Investment Earnings from Bond Proceeds	162,150	-	162,150
<b>Total</b>	<b>27,592,166</b>	<b>-</b>	<b>27,592,166</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
Sheriff's Office Expansion	27,592,166	-	27,592,166
<b>Total</b>	<b>27,592,166</b>	<b>-</b>	<b>27,592,166</b>

EXPLANATION: Change funding source to reduce 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>Sheriff's Office Expansion</b>			
IFT from General Fund 40080080-4010	130,000	330,742	460,742
GO Bond Proceeds 40080080-4710	27,300,016	(330,742)	26,969,274
Investment Earnings from Bond Proceeds 40080080-4812	162,150	-	162,150
<b>Total</b>	<b>27,592,166</b>	<b>-</b>	<b>27,592,166</b>

**PROJECT USES**

Project Description and Code	Project To Date	Requested Amendment	Revised Project
<b>Sheriff's Office Expansion</b>			
Professional Services 40080080-5381	80,000	-	80,000
Buildings and Improvements 40080080-5580	27,512,166	-	27,512,166
<b>Total</b>	<b>27,592,166</b>	<b>-</b>	<b>27,592,166</b>

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

Number CPO - 273B