

**UNION COUNTY, NORTH CAROLINA
FISCAL YEAR 2026-2027
CAPITAL PROJECT ORDINANCE #349E**

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:

Major Capital:

UC Jail
Judicial Center and Government Administration Facilities
UC Jail Rooftop HVAC Systems

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, therefore a reduction in the amount of \$1,200,000 is hereby appropriated, resulting in a revised project cost of \$18,737,214.

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	\$ 3,531,506
Interfund Transfer from Spcl Rev Fund	\$ 20,422
GO Bond Proceeds	\$14,378,072
2/3rds GO Bond Premiums	\$ 807,214

Section III. The attached CPO #349E 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 on 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 CIP Fund

FISCAL YEAR FY 2027

REQUESTED BY Brian Matthews

DATE July 20, 2026

PROJECT SOURCES

Source Description and Code	Project To Date	Requested Amendment	Revised Project
IFT from General Fund	3,531,506	-	3,531,506
IFT from Special Revenue Fund (ARPA Investment Earnings)	1,220,422	(1,200,000)	20,422
GO Bond Proceeds	14,378,072	-	14,378,072
2/3rd Go Bond Premiums	807,214	-	807,214
Total	19,937,214	19,937,214	18,737,214

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
Major Capital Projects	18,271,292	-	18,271,292
Land	1,600,000	(1,200,000)	400,000
Lease Exp - Prin & Int	65,922	-	65,922
Total	19,937,214	(1,200,000)	18,737,214

EXPLANATION: Redirecting existing project funds to meet the capital needs for FY 2027.

DATE: 7/20/2026

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
UC Jail			
IFT From General Fund 40080188-4010	1,001,506		1,001,506
IFT From Special Revenue Fund 40080188-4031	1,220,422	(1,200,000)	20,422
GO Bond Proceeds 40080188-4710	1,378,072		1,378,072
Judicial Center and Government Administration Facilities			
IFT From General Fund 40080190-4010	1,800,000	-	1,800,000
2/3rds GO Bond Premiums 40080190-4717	807,214	-	807,214
GO Bond Proceeds 40080190-4710	13,000,000	-	13,000,000
UC Jail Rooftop HVAC Systems			
IFT From General Fund 40080189-4010	730,000	-	730,000
Total	19,937,214	(1,200,000)	18,737,214

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
UC Jail			
Building & Improvements 40080188-5580	2,000,000	-	2,000,000
Land and Improvements 40080188-5570	1,600,000	(1,200,000)	400,000
Judicial Center and Government Administration Facilities			
Building & Improvements 40080190-5550	15,541,292	-	15,541,292
Lease Exp Prin - GASB 87 40080190-5414	59,521	-	59,521
Lease Exp Int - GASB 87 40080190-5415	6,401	-	6,401
UC Jail Rooftop HVAC Systems			
Building & Improvements 40080189-5580	730,000	-	730,000
Total	19,937,214	(1,200,000)	18,737,214

Prepared By GA

Posted By _____

Date _____

Number CPO-349E